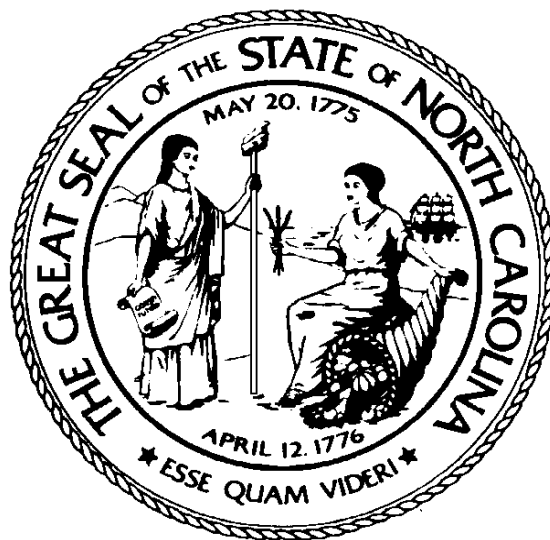


**Budget Management  
Training Course  
Tenth Edition**

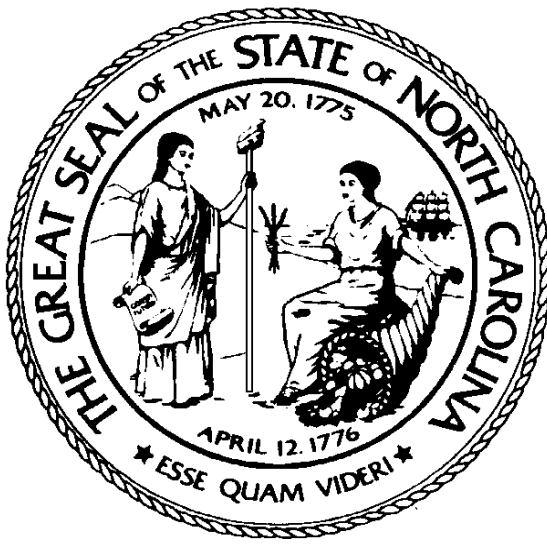


**State of North Carolina**

**NC Accounting System**



North Carolina Accounting System  
**Budget Management**  
Training Course



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State Controller  
February 2002

This training was prepared by the Financial Systems Division of the  
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## Course Overview

### Overview

This course explains how the budget officer uses the North Carolina Accounting System as a tool to create, maintain, control and report his or her agency's budget.

### Audience

Budget officers  
Chief fiscal officers  
Accounting management  
Project coordinators

### Length

7 hours

### Objectives

Upon successful completion of this course, participants will be able to:

- Describe how the budget is established
- Record budget transfers
- Resolve budgetary exceptions using the budgetary control exception queue
- Process unfinished budget documents
- Review budget management reports

### Quick Reference Guides (QRGs)

QRGs contain supplemental information to help participants complete their budget management tasks. QRGs are referenced throughout the walk-throughs and activities.

## ***NOTES***

### **Procedures**

The Procedures section contains “step-by-steps” for completing budget management tasks. The procedures may be used as a reference to perform job functions.

### **Reports**

The Reports section provides examples of reports referenced in the course.

## Business Process Overview

### Overview

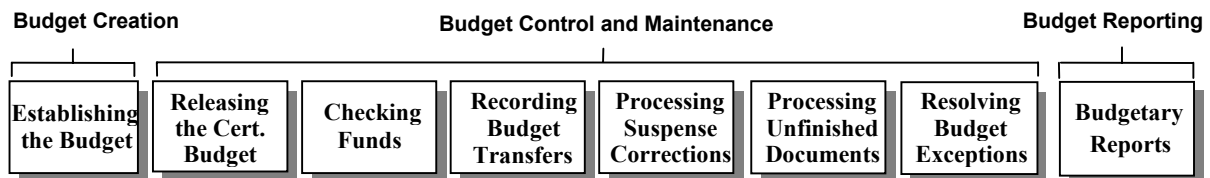
An important business process is to control and manage spending against the agency budget. The responsibility of controlling an agency's budget falls primarily on the agency's budget officer.

The budget officer oversees the following:

- Creating the budget
- Maintaining the budget on a day-to-day basis including:
  - Tracking the availability of funds
  - Transferring funds from one accounting distribution to another (either through BD606's on the Budget Revision System or through manual budget transfers prepared in the NCAS)
- Reviewing the monthly budgetary reports (BD701 and BD702) and other management reports

### Budget Officer's Responsibilities

The following diagram illustrates the agency's budgetary responsibilities in the NCAS environment.



The NCAS budget process supports the budget officer's responsibilities as follows.

## **NOTES**

### ***Budget Creation***

The first step in the budget process is creating the certified budget (otherwise known as establishing the budget). The budget is prepared on the Office of State Budget and Management's (OSBM) Budget Preparation System (BPS) and is transferred to the North Carolina Accounting System (NCAS) via an automated interface. The BPS system has been modified to include the same accounting distribution as the NCAS (i.e., company, account, and center).

### ***Budget Control and Maintenance***

The budget maintenance process includes the following tasks.

- **Checking funds**

One of the main strengths of the NCAS is that it allows an agency to exercise complete control over its funds availability. The NCAS automatically checks that all transactions (i. e., requisitions, purchase orders, inventory, accounts payable and budgetary control transactions) **processed through** the NCAS and the E-Procurement subsystem have the necessary funds. Funds checking occurs as a real-time function. The NCAS also provides the ability to view the remaining available funds for any accounting distribution.

- **Recording budget adjustments**

Budget adjustments are recorded in the NCAS in two ways:

- **Budget transfers** are entered on Form BD606 in the Budget Revision System (BRS). Approved transfers are posted to the NCAS through an interface program.
- **Some budget adjustments** are entered in the NCAS by using the Budgetary Control (BC) online budget transfer/create screens.

- **Resolving budget exceptions**

A budget officer's responsibilities also include resolving budget exceptions. Typically these exceptions result when

- A line item exceeds the budget.
- An accounting distribution not on the Available Funds File is used.



## NOTES

In order to process and approve transactions, the budget officer must find the necessary funds for the line item, change the accounting distribution, reject the transaction, or approve the exception *if authorized*. The budget officer may reject the exception. If a transaction is rejected, it stays on the *Budgetary Exception Queue (BCQ)* until the document is processed correctly. In E-Procurement a rejected document is returned to the requester.

### ***Budget Reporting***

Finally, the budget officer is responsible for reviewing the agency's monthly external budget reports (BD701 and BD702) before they are released to the OSBM.

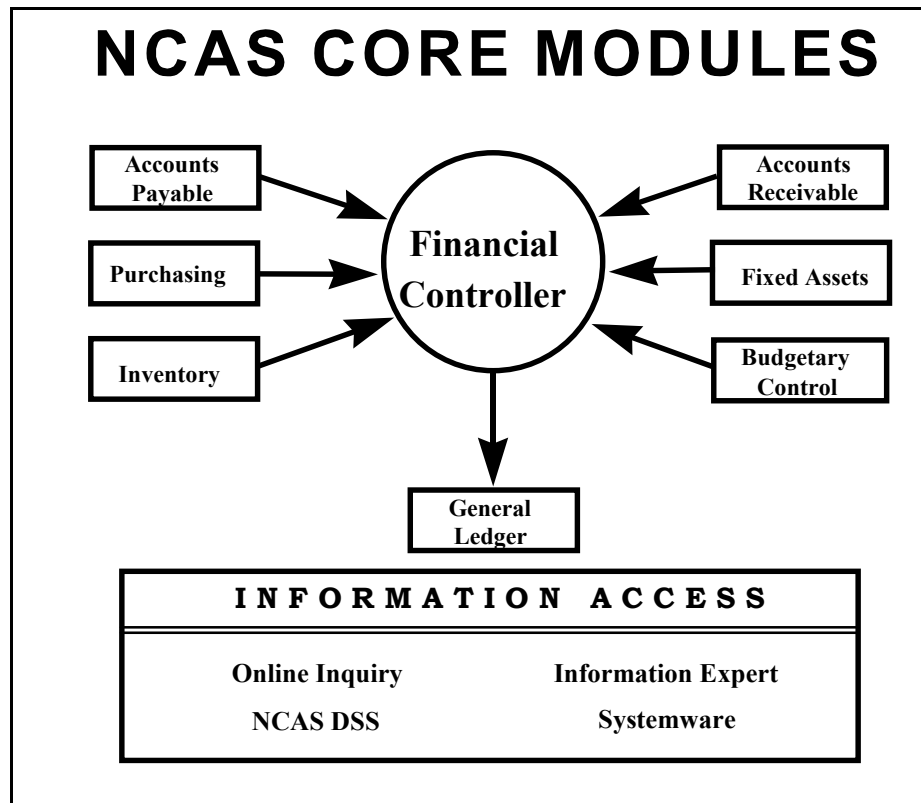
### **Integration Tools**

The North Carolina Accounting System provides an integrated set of financial and materials management modules for managing an agency's business functions. Budget officers and agency division managers use the Budgetary Control module of the NCAS to

- Track available funds.
- Record journal entries.
- Process budget adjustments.

Accounts Payable, Inventory and the E-Procurement modules integrate with the Budgetary Control module. The Budgetary Control module contains the Available Funds File (AFF). All requisition, purchase order, invoice, and usage order transactions update the AFF and must pass the available funds test before preceeding through the system.

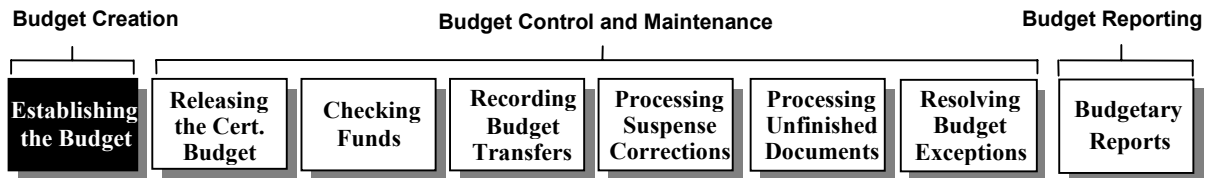
## NOTES



## SUMMARY

This course explains how the budget officer uses the NCAS as a tool to create, maintain, control and report his or her agency's budget. Your agency may use another term for the employee or employees who perform budgetary tasks; however, this employee is referred to as a "budget officer" throughout this course.

## Establishing the Budget



## The Budget

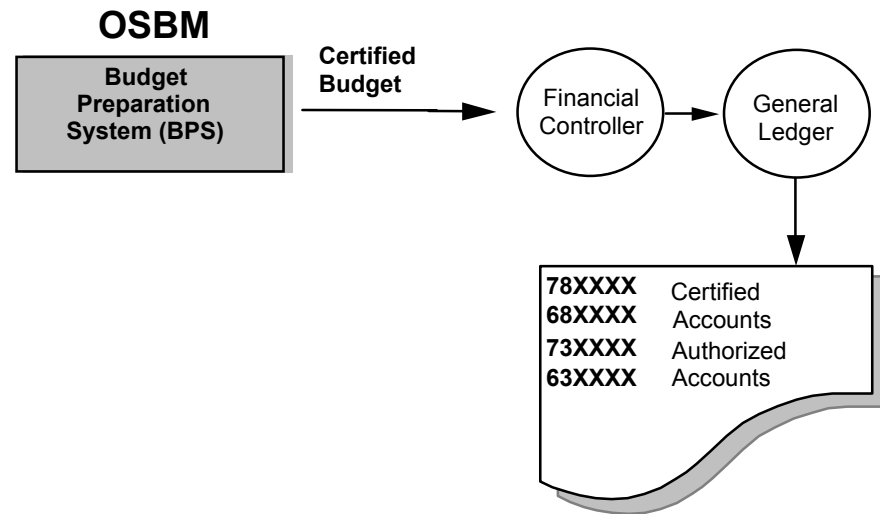
The Office of State Budget and Management (OSBM) defines three types of budgets as follows:

- The **recommended budget** is prepared by OSBM in even-numbered years for each ensuing biennium. It is approved by the Governor and presented for review to the General Assembly at the beginning of each long session. This budget, which is managed by OSBM in the Budget Preparation System (BPS), is not recorded in the NCAS.
- The **certified budget** documents the appropriations of the General Assembly. This budget is prepared by OSBM and the agency using the Budget Preparation System. This budget constitutes the official budget for an agency. Unique accounts are established in the NCAS to record the certified budget:
  - 68XXXX for estimated revenues
  - 78XXXX for budgeted expenditures
- The **authorized budget** is the agency's working budget and reflects adjustments to certified line items, occurring through the normal business process. This budget is reflected on the NCAS Available Funds File (AFF), which keeps real-time information on budget balances. The authorized budget also has a set of unique accounts in the NCAS:
  - 63XXXX for estimated revenues
  - 73XXXX for budgeted expenditures

## NOTES

## Budget Creation

OSBM creates the certified budget by updating the Governor's recommended budget in the BPS to reflect the appropriations bill amounts passed by the General Assembly. As the update is completed for each agency, OSBM prepares a file to pass that agency's certified budget to NCAS via an automated interface. The agency's budget officer must contact OSBM to determine when the certified budget will be posted for his or her agency. This certified budget also posts as the agency's authorized budget, which is the working budget for funds availability control. The certified budget and the authorized budget are recorded in unique sets of accounts to support all required budgetary reporting. Therefore, the budget in BPS must be recorded in the detail company, account, and centers needed for posting and control within NCAS.



Next OSC processes the OSBM file through the BPS to the NCAS interface program to create posting transactions for NCAS. The interface program performs the following activities:

- Generates offsetting entries to the State Appropriations or Budget Offset accounts.
- Creates reports to aid the budget officer's review of the interface results. These reports are available in Systemware under the series name FC714-1 BPS Interface.
  - **BPS to GL Interface Posting Accounts** lists the amounts by accounting distribution with sub-totals at the company/fund level.
  - **BPS Master File Discrepancies Report** lists errors that would prevent an accounting distribution from being added online. This report does not list all validation errors. The General Ledger Batch Proof List report lists all invalid and/or inactive accounting distribution errors.

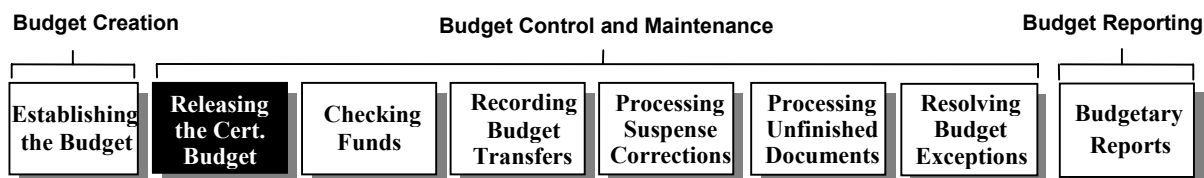
- Posts the resulting batch to the Suspended Batch Master (SBM) in General Ledger with a closed period adjustment error. The forced error allows the budget officer to keep the batch from updating the General Ledger until all amounts are verified and any validation errors are corrected.

## ***NOTES***

Lastly, the agency budget officer uses the interface reports to verify that the amounts and accounting distributions contained in the SBM match BPS and the accounting distributions are valid and postable. The budget officer then changes the closed period indicator and releases the batch from SBM to post to the General Ledger.



## Releasing the Certified Budget from SBM



## Overview

Posting the certified budget takes a minimum of two nightly production cycles. In the first cycle, the BPS to NCAS interface posts the certified budget batch to the Suspended Batch Master (SBM) file within General ledger. In the second cycle, the agency reviews the suspended batch and releases it for posting.

## Identifying Certified Budget Batches within SBM

The system groups the transactions to post the certified budget by company. The resulting batches are posted to the Suspended Batch Master file and can be identified by the following characteristics:

- Application area is blank
- Effective date is 07/01/YYYY

## Errors in Certified Budget Batches

The certified budget batches may contain multiple error codes. The most common error codes are:

- 168 – Closed Period. The batch header closed period indicator is incompatible with the effective date. When first posted to the SBM, all lines in the certified budget batches contain this error.
- 180 – Missing Account. The account is not valid on the current year's Chart of Accounts.
- 181 – Missing Center. The account/center combination is not valid on the current year's Chart of Accounts.
- 183 – Center Status. The account/center combination is inactive.

## NOTES

## Suspended Batch Master File Corrections

Error batches posted to the SBM file are corrected using one of the following options:

- Correct a detail line within the batch
- Delete a transaction within the batch
- Add a transaction to the batch
- Release the batch
- Correct the batch header and release the batch for processing

Transactions should not be added to a batch since no source code or FC audit ID record is created to provide audit-and-traceback capabilities. Additional transactions should be recorded by processing a correcting Budgetary Control document through the BC module.

Eight screens are used to identify and correct entries that have been placed in the Suspended Batch Master:

- *SBM – Suspended Batch master Processing (270)* displays the Suspended Batch Master processing capabilities.
- *SBM - - Change Batch Header (271)* displays the existing information for the SBM company ID/posting date/batch number combination for verification. This screen allows you to make changes to the batch header.
- *SBM - - Add, Change, or Delete an Entry (272)* is used to add, change, or delete an entry on the SBM.
- *SBM – Mass Change to Batch (273)* is used to apply mass changes to a suspended batch. For example, the user may change one field on every entry within a batch.
- *SBM – Delete, Activate, or Release a Batch (274)* is used to delete, activate, or release a batch from the SBM file.
- *SBM - -List Batch Headers (275)* lists all error batches on the SBM as well as released and deleted batches.
- *SBM – List Entries (276)* lists all the detail entries of a specific batch on the SBM.
- *SBM - -List Error Entries (277)* lists the detail error entries on the SBM as well as deleted or changed entries.



## WALKTHROUGH: Suspended Batch Master

## NOTES

### SCENARIO

Correct and release a suspended batch listed on the SBM. The suspended batch contains a closed period adjustment error.

1. Type **.GL** in the ACTION field and press  to access the *Online Processing (001)* screen.

GL	ONLINE PROCESSING	001
NEXT FUNCTION: _____	ACTION: _____	
=====		
2 <=== ENTER SELECTION		
* * * * *		
(1) ACCOUNTING INQUIRY		
(2) ACCOUNTING ENTRY		
(3) MANAGEMENT INQUIRY		
(4) ONLINE UPDATE		
(5) SECURITY MAINTENANCE		

2. Type **4** in the ENTER SELECTION field and press  to access the *Online Update (006)* screen.

## NOTES

GL	ONLINE UPDATE	006
NEXT FUNCTION: _____ ACTION: _____		
=====		
<div style="text-align: center;"> <b>3</b> &lt;=== ENTER SELECTION            * * * * *         </div>		
(1) SUSPENDED BATCH MASTER		
(2) LEDGER POSTING		
(3) CHART OF ACCOUNTS		
(4) BUDGET		

- Type **1** in the ENTER SELECTION field and press **Enter** to access the *Suspended Batch Master Processing (270)* screen.

GL	SUSPENDED BATCH MASTER PROCESSING				270
NEXT FUNCTION: _____ ACTION: _____					
=====					
SBM INFO=	SBM CO ID	SBM POSTING DATE	SBM BATCH NBR	SBM ITEM NBR	
	<b>4</b> _____	_____	_____	_____	
BATCH CORRECTIONS					
-	271. CHANGE BATCH HEADER				
-	272. ADD, CHANGE, OR DELETE AN ENTRY				
-	273. MASS CHANGE TO BATCH				
BATCH ACTIONS					
-	274. DELETE, ACTIVATE, OR RELEASE A BATCH				
BATCH REVIEW					
<b>5</b>	275. LIST BATCH HEADERS				
-	276. LIST ENTRIES				
-	277. LIST ERROR ENTRIES				

### Enter the processing options:

- Type **XX01** (company number) in the SBM CO ID field.
- Type **any character** in the SBM INFO= column next to 275. LIST BATCH HEADERS and press **Enter** to access the *SBM - List Batch Headers (275)* screen.

## NOTES

6. View the list of error batches for the selected company. The batch's condition type, data type, company, application area, batch number, batch total, effective date, and posting date are displayed. Remember that the two types of batch conditions are:

- ERR: error batch
- FUT: future-dated batch

Suspended batches may be accessed and updated using the online screens described previously. The following options are used to access the screens from the *SBM - List Batch Headers (275)* screen.

OPTIONS	SCREENS
L – List all entries	276
E – List error entries	277
R – Release the batch with the next processing cycle	274
C – Change the batch Header	274
P – Print and delete the batch from SBM (used as an audit trail process)*	274
A – Reactivate a deleted batch	271

\* When a batch is deleted from the SBM, the audit trail to source systems is destroyed. Therefore, as a general rule, batches should not be deleted from the SBM. Before using the P option to delete an SBM batch, call the OSC NCAS Help Desk.

GL

S B M -- LIST BATCH HEADERS

275

NEXT FUNCTION: \_\_\_\_\_ ACTION: \_\_\_\_\_

\*\*\* END OF LIST \*\*\*

===== PAGE 1

VIEW SBM CO ID = XX01

\*\*\* SEL = SELECT OPTIONS \*\*\*

L = LIST ENTRIES E = LIST ERR ENTRIES R = RELEASE BATCH D = DELETE BATCH

C = CHANGE HDR P = PRINT AND DELETE BATCH A = ACTIVATE

\*\*\*\*\*

SEL BATCH DATA COMPANY APPL BATCH BATCH EFFECTIVE POSTING

COND/TYPE TYPE AREA NBR TOTAL DATE DATE

ERR 2 XX01 SP 01 0.00 03/31/1995 06/01/1995

ERR 2 XX01 SP 01 0.00 03/15/1995 06/01/1995

7 ERR 2 XX01 01 10678520.00 07/01/2001 10/11/2001

### Select the error batch header

7. To review the batch header error, type **C** (for *change* header) in the SEL column next to the last error batch on the screen.
8. Press **Enter** to access the *SBM – Change Batch Header (271)* screen.

## NOTES

### Identify the error

9. Identify the error on the batch header by viewing the error code under the BATCH HEADER ERRORS section at the bottom of the screen. (Use the NCAS System Information Guide (SIG) to identify the error conditions.)

Note that the error is #168 (closed period adjustment error), which indicates that the batch tried to post to a closed prior period. It could not post, however, because the CLOSE PER ADJ field was not changed to 1. (1 indicates a closed period adjustment.) Therefore, the closed period adjustment indicator must be corrected on the batch header.

GL	S B M -- CHANGE BATCH HEADER					271
NEXT FUNCTION: _____ ACTION: _____						
TO UPDATE THE BATCH HEADER, CHANGE THE DESIRED FIELD BELOW AND PRESS ENTER						
=====						
SBM CO ID		SBM POSTING DATE		SBM BATCH NBR		
XX01		10/11/2001		0001		
***** B A T C H H E A D E R I N F O R M A T I O N *****						
BATCH TOTAL	COMPANY	APPL AREA	BATCH NBR	DATA TYPE	CLOSE PER ADJ	
10678520.00	XX01		01	2	<b>10</b> 0	
EFFECTIVE DATE	SOURCE GENERATOR CODE		PROJECT CO	REVERSING EFF DATE		
07/01/2001	0			00/00/0000		
USER SUSP	ACCOUNT	USER SUSP	CNTR	RECUR CODE	RECUR	PURGE DATE
***** B A T C H H E A D E R E R R O R S *****						
168						

10. To correct the batch header, tab to the CLOSE PER ADJ field and type **1** over the existing **0**. The **1** indicates that transactions can be posted to a prior period.
11. Press **Enter** to accept the changes and return to the *SBM - - List Batch Headers (275)* screen.

## NOTES

```

GL                               S B M -- LIST BATCH HEADERS                               275

NEXT FUNCTION: 12                ACTION: _____
*** END OF LIST ***
===== PAGE 1
VIEW SBM CO ID = XX01
*** SEL = SELECT OPTIONS ***
L = LIST ENTRIES   E = LIST ERR ENTRIES   R = RELEASE BATCH   D = DELETE BATCH
C = CHANGE HDR     P = PRINT AND DELETE BATCH   A = ACTIVATE

* * * * * B A T C H   H E A D E R   I N F O R M A T I O N   * * * * *
SEL  BATCH  DATA COMPANY APPL BATCH  BATCH  EFFECTIVE  POSTING
COND/TYPE TYPE      AREA  NBR      TOTAL      DATE      DATE
-    ERR    2    XX01   SP    01          0.00  03/31/1995  06/01/1995
-    ERR    2    XX01   SP    01          0.00  03/31/1995  06/01/1995
-    R ERR    2    XX01          01    10678520.00  07/01/2001  10/11/2001

```

Notice there is now an R in the BATCH COND field next to the batch, which indicates that it has been *released*. The batch will post during the nightly batch posting cycle.

Unresolved error conditions in the batch header will cause the batch to post back to the SBM until the errors are corrected. Errors in the detail lines of a corrected batch header will post to a suspense account/center in the General Ledger.

Any other batch header errors may also be corrected online within the SBM file through the *Change Batch Header (271)* screen.

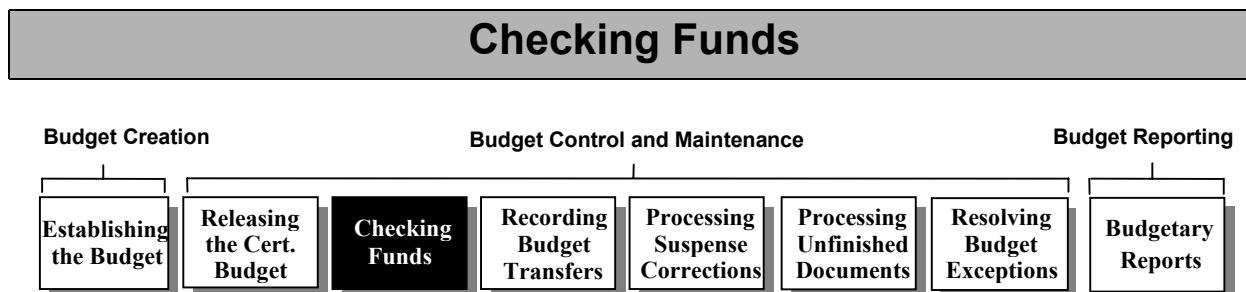
If a closed period adjustment error occurs in an SBM batch, that error will show as an error for all detail lines of the batch. To determine if other errors exist on a detail line, review the Batch Proof List or run the IE GLPUBLIC C-U-GL-SBM-VALIDATION-REPORT. This report performs a real-time check for valid company/account/center combinations. When correcting a certified budget batch, do not correct the closed period header error until all other errors have been corrected.

12. Type **270** in the NEXT FUNCTION field and press **Enter**. The system displays the *Suspended Batch Master Processing* screen.




To avoid locking up an SBM batch, always return to the 270 screen before logging off or jumping to another module.





## Available Funds File

The NCAS performs real-time (immediate) checking for the availability of funds and reserves funds for all transactions against the authorized budget. The Available Funds File (AFF) keeps real-time information on the authorized budget. Agencies access the AFF through the Budgetary Control module to view the available balances for any budgeted accounting distribution. The AFF is updated immediately whenever transactions are entered or maintained in the Purchasing, Accounts Payable, Inventory, Budgetary Control, or E-Procurement modules.

 Transactions recorded with a multi-year indicator do not update the AFF.

Inquiring against the Available Funds File provides information about budgeted funds for an accounting distribution that are:

- Committed to future expenditures by purchase requisitions
- Encumbered by outstanding obligations through purchasing and accounts payable transactions
- Spent by cash disbursements to date
- Available for use

The following is an example of the *Available Funds Inquiry (162)* screen:

## NOTES

MSA BC										AVAILABLE FUNDS INQUIRY										162	
NEXT FUNCTION: _____										ACTION: _____											
=====																					
COMP / ACCT / CNTR										ALTERNATE COMP / ACCT / CNTR											
0601 533110 111011010										0601 533110 1110XXXXX											
ACCT DESC: GENERAL OFFICE SUPPLIES										ORIG APPROPRIATION: 87,000.00											
CNTR DESC: ADMINISTRATION										LAST ACTIVITY: 03 21 1995											
87,000.00 (AUTH. BUDGET)										87,000.00 (AUTH. BUDGET)											
- 0.00 (COMMITMENT ) -										- 0.00 (COMMITMENT )											
- 0.00 (ENCUMBRANCE ) -										- 0.00 (ENCUMBRANCE )											
- 58,000.00 (EXPENDITURE ) -										- 58,000.00 (EXPENDITURE )											
-----										-----											
= 29,000.00 (AVAIL BAL)										= 29,000.00 (AVAIL BAL)											
L OVEREXPEND A										E C G											
V TOLERANCE BDG YTD P EST										N L R ACTIVE INACTIVE											
L POST AMT PCT GRP LTD P REV EXP										C COMM S P STAT DATE DATE											
1 Y 9999 999 Y Y N Y										Y Y 5 1 0											

## Available Balances

The available balance is the amount of the authorized budget that remains after funds are committed, encumbered, and expensed by inventory, purchasing, accounts payable, and budgetary control transactions.

- The **authorized budget** on the NCAS, which is recorded in account type 73XXXX, reflects the annual authorized budget for the accounting distribution.
- The **commitment balance** is increased when a purchase requisition is created. It is decreased when a requisition is maintained or converted to a purchase order. The amount is reflected on the Available Funds File only as a memo balance. (*Commitment transactions are **not** posted to the NCAS General Ledger.*)
- The **encumbrance balance** is composed of two accounting transactions:
  - A **purchase order encumbrance** on the NCAS, which is recorded in account type 83XXXX, is increased when a purchase order is created and is decreased when an invoice is matched to the purchase order. The amount may also change if the purchase order is maintained.
  - An **accounts payable encumbrance** on the NCAS, which is recorded in account type 03XXXX, is increased when an invoice is entered and is decreased when an invoice is paid. The amount may also change if the invoice is maintained.



## NOTES

- The **expenditure balance** on the NCAS, which is recorded in account type 53XXXX, is increased when an invoice is paid. The amount may also change if the invoice is canceled or maintained.
- The **original appropriation** on the NCAS, which is recorded in account type 78XXXX, is the certified budget.

The system checks the available balance for the accounting distribution recorded during the transaction. If funds are available, the system allows the transaction to be processed and updates the Available Funds File with information about the transaction.

To calculate the available balance for expense accounts, the following formula is applied:

$$\text{Authorized Budget} - (\text{Commitment} + \text{Encumbrance} + \text{Expenditure}) = \text{Available Balance}$$

**OR**

$$73XXXX - (\text{Commitment} + (83XXXX + 03XXXX) + 53XXXX) = \text{Available Balance}$$

### Exercise: Calculating the Available Balance

#### SCENARIO

You want to buy a book for \$10.00 and have an authorized budget amount of \$100.00. What is the available balance after the requisition is created, the requisition becomes a PO, an invoice is posted, and the invoice is paid?

$$\text{Authorized Budget} - (\text{Commitment} + \text{Encumbrance} + \text{Expenditure}) = \text{Available Balance}$$

- You requisition the book.

$$100 - (10.00 + \text{N/A} + \text{N/A}) = 90.00$$

- The Purchasing department issues a purchase order for the same requisition for \$11.00. (The price difference may be the result of taxes, freight, or a different unit price.)

$$100.00 - (0 + 11.00 + \text{N/A}) = 89.00$$

## NOTES

The available balance is now \$89.00. The system automatically releases the \$10.00 commitment reserved by the requisition and encumbers the \$11.00 for the purchase order in the (83XXXX) accounting distribution.

3. The book is delivered, and the invoice is received and entered into the system by the Accounts Payable department.

$$100.00 - (0 + 11.00 + \text{N/A}) = 89.00$$

The available balance did not change, but the funds are encumbered in the 03XXXX accounting distribution. The system automatically unencumbered the \$11.00 from the PO encumbrance account (83XXXX) and encumbered the \$11.00 to the AP encumbrance account (03XXXX).

4. The final step of the expenditure cycle occurs when the invoice is paid.

$$100.00 - (0 + 0 + 11.00) = 89.00$$

The system automatically unencumbers the \$11.00 in the AP encumbrance account (03XXXX) and expenses the amount in the expense account (53XXXX).

The available balance becomes \$89.00 and the Available Funds File is updated to reflect the transaction.

## Memo and Posted Balances

For each amount that makes up the available balance (authorized budget, commitment, encumbrance, and expenditure) the system keeps two amount fields: memo and posted.

When a transaction is first processed against an account, it updates the appropriate memo field. The memo field stores amounts not posted to General Ledger. When a transaction is extracted to post to General Ledger, the system subtracts the amount of the transaction from the memo field and updates the posted field amount. *Screen 162 Available Funds File Inquiry* displays a calculated amount: memo plus posted.

The memo field also stores transactions that are not eligible to be extracted to General Ledger such as:

- Future dated transactions (beyond the extract parameters)
- Transactions on hold or pending approval
- Requisition commitments (never extract to General Ledger)

---

## Rebuilding the AFF

## NOTES

After each General Ledger posting cycle, the system rebuilds the AFF to include General Ledger postings that bypass updating the AFF such as:

- Interface entries
- Accounts Payable expense entries
- Approved Budgetary Control documents that did not update the AFF

The amounts pulled from General Ledger replace the posted field amounts on the AFF. Rebuilding the AFF ensures that the available balance reflects all activity against an account.

Range record transactions define the range of accounts and centers to copy from the General Ledger to the AFF. Range records include options for alternate levels of control and tolerances.

## Levels of Control

Levels of Control are defined in the Available Funds File to control spending and to check funds. These levels determine at what accounting level funds must be available for a transaction to be accepted. Levels of control provide the flexibility to expense at a detail level and to control spending at a higher level. For example, funds may be controlled at the same level as they are expensed. An alternative is to expend at the detailed level and to check funds at a summary level.

When the Available Funds File is built, a control structure is specified to determine if funds are available for accounting distributions. Relationships are built among accounting distributions that indicate the levels at which to record expenses and to control spending within the Chart of Accounts.

## NOTES

The following screens give examples of these relationship levels.

MSA BC		AVAILABLE FUNDS INQUIRY										162		
NEXT FUNCTION: _____ ACTION: _____														
=====														
COMP / ACCT / CNTR							ALTERNATE COMP / ACCT / CNTR							
1401		533110			100011000									
ACCT DESC: GENERAL OFFICE SUPPLIES							ORIG APPROPRIATION:			121,384.00				
CNTR DESC: ADMIN-STATE CONTROLLER'S OFFICE							LAST ACTIVITY:			03 21 95				
		121,384.00		(AUTH. BUDGET)					0.00					
-		0.00		(COMMITMENT ) -					0.00					
-		0.00		(ENCUMBRANCE ) -					0.00					
-		73,263.64		(EXPENDITURE ) -					0.00					
-----														
=		48,120.36		(AVAIL BAL)			=		0.00		(AVAIL BAL)			
L	OVEREXPEND				A		E		C G					
V	TOLERANCE				BDG	YTD	P	EST	N	L R		ACTIVE	INACTIVE	
L	POST	AMT	PCT	GRP	LTD	P	REV EXP	C COMM	S P	STAT	DATE	DATE		
1	Y	0	0		Y	Y	N Y	Y Y	5 3	0				

Note that a relationship is not built with the alternate accounting distribution; therefore, funds will be controlled at the detail level.


MSA BC		AVAILABLE FUNDS INQUIRY										162	
NEXT FUNCTION: _____ ACTION: _____													
=====													
COMP / ACCT / CNTR							ALTERNATE COMP / ACCT / CNTR						
0601		533110		111011010			0601		533110		1110XXXXX		
ACCT DESC: GENERAL OFFICE SUPPLIES							ORIG APPROPRIATION: 87,000.00						
CNTR DESC: ADMINISTRATION							LAST ACTIVITY: 03 21 95						
		87,000.00		(AUTH. BUDGET)					87,000.00		(AUTH. BUDGET)		
-		0.00		(COMMITMENT ) -					0.00		(COMMITMENT )		
-		0.00		(ENCUMBRANCE ) -					0.00		(ENCUMBRANCE )		
-		58,000.00		(EXPENDITURE ) -					58,000.00		(EXPENDITURE )		
-----							-----						
=		29,000.00		(AVAIL BAL)			=		29,000.00		(AVAIL BAL)		
L	OVEREXPEND				A		E	C G					
V	TOLERANCE				BDG	YTD	P	EST	N	L R		ACTIVE	INACTIVE
L	POST	AMT	PCT	GRP	LTD	P	REV	EXP	C	COMM	S P	STAT	DATE
1	Y	9999	999		Y	Y	N	Y	Y	Y	5 3	0	

Note the relationship between the detail accounting distribution and the alternate accounting distribution. This allows expenditures to be recorded at the detail level and funds will be checked at the summary level.

## Tolerances

## NOTES

In addition to levels of control, tolerances can also be established within the Budgetary Control module. Tolerances allow you to spend a certain percentage over the budgeted amount. For example, if the available balance is \$100 and its tolerance is 10 percent, you can spend \$110 without the *system* rejecting a transaction. However, you have overspent the budgeted amount allotted to you and you must take responsibility for the budget overexpenditure.

 **Note:** Tolerance can only be used with OSBM's approval.

When multiple levels of control and tolerances have been established, balances are not updated until the transaction passes all the levels and tolerances. When a transaction is accepted, the balance is updated for the detail distribution and each related distribution at higher levels of control.

Changes to the agency's level of control and tolerances must be requested through the NCAS Support Services (Helpdesk).

## WALKTHROUGH: Inquiring on the AFF

### SCENARIO

You want to inquire about the available funds for company XX01. Specifically, you need to check the available funds for the cellular phone account 532814 and cost center 10001000.

GL		SUSPENDED BATCH MASTER PROCESSING			270
NEXT FUNCTION: _____		ACTION: <b>1</b> _____			
=====					
SBM INFO=	SBM CO ID	SBM POSTING DATE	SBM BATCH NBR	SBM ITEM NBR	
	_____	_____	_____	_____	
BATCH CORRECTIONS					
-		271.	CHANGE BATCH HEADER		
-		272.	ADD, CHANGE, OR DELETE AN ENTRY		
-		273.	MASS CHANGE TO BATCH		
BATCH ACTIONS					
-		274.	DELETE, ACTIVATE, OR RELEASE A BATCH		
BATCH REVIEW					
-		275.	LIST BATCH HEADERS		
-		276.	LIST ENTRIES		
-		277.	LIST ERROR ENTRIES		

## NOTES

1. Type **.BC** in the ACTION field and press **Enter** to access the *Budgetary Control Menu (001)* screen.

BC	BUDGETARY CONTROL MENU	001
NEXT FUNCTION:	<b>2</b>	ACTION: _____
=====		
1. INQUIRY		
2. DOCUMENT PROCESSING		
3. SECURITY		

2. Type **1** in the NEXT FUNCTION field and press **Enter** to access the *Budgetary Control Inquiry Menu (100)* screen.

BC	BUDGETARY CONTROL INQUIRY MENU	100
NEXT FUNCTION:	<b>3</b>	ACTION: _____
=====		
1. JOURNAL VOUCHER		
2. BUDGET TRANSFER		
3. BUDGET CREATION		
4. ENCUMBRANCE ADJUSTMENT		
5. COMMITMENT ADJUSTMENT		
6. AVAILABLE FUNDS		
7. POLICY		
8. UNFINISHED DOCUMENTS		

3. Type **6** in the NEXT FUNCTION field and press **Enter** to access the *Available Funds Inquiry (161)* screen.

## NOTES

```

BC                                AVAILABLE FUNDS INQUIRY                                161

NEXT FUNCTION: _____ ACTION: _____

=====

ENTER ACCOUNTING DISTRIBUTION

COMPANY: 4 _____
ACCOUNT: 5 _____
CENTER: 6 _____
DATE FORMAT: MDY
  
```

4. Type **XX01** in the COMPANY field.
5. Type **532814** in the ACCOUNT field.
6. Type **10001000** in the CENTER field. Press **Enter** to access the *Available Funds Inquiry (162)* screen. Note that the company, account, and center will default to screen 162. This screen displays the current available balance from the AFF with related balances for allotments, commitments, encumbrances, and expenditures.

```

BC                                AVAILABLE FUNDS INQUIRY                                162

NEXT FUNCTION: _____ ACTION: _____

=====
COMP / ACCT / CNTR                ALTERNATE COMP / ACCT / CNTR
XX01 532814                      10001000      1101 532814      1000XXXX

ACCT DESC: Cellular Phone Services  ORIG APPROPRIATION: 8 0.00
CNTR DESC: ADMINISTRATIVE SERVICES  LAST ACTIVITY: 04/09/1995

50,000.00 (AUTH. BUDGET)          200,000.00 (AUTH. BUDGET)
- 0.00 (COMMITMENT ) -          0.00 (COMMITMENT )
- 0.00 (ENCUMBRANCE ) -          0.00 (ENCUMBRANCE )
- 0.00 (EXPENDITURE ) -          0.00 (EXPENDITURE )

-----
= 7 50,000.00 (AVAIL BAL) = 200,000.00 (AVAIL BAL)

L OVEREXPEND A E C G
V TOLERANCE BDG YTD P EST N L R
L POST AMT PCT GRP LTD P REV EXP C COMM S P STAT ACTIVE INACTIVE
DATE DATE DATE

1 Y 0 0 Y Y N Y Y Y 5 2 0
  
```

## NOTES

7. View the available balance in the AVAIL BAL field. The current available balance is displayed for both the distribution being inquired about and the distribution at the next highest level.
8. *OPTIONAL:* View the ORIG APPROPRIATION field which reflects the original certified (78XXXX) budget amount for the current available balance.

Also view the other available funds options on the bottom of the *Available Funds Inquiry (162)* screen. These are the processing options that were selected for each account when building the Available Funds File. See **QRG 1: Available Funds Options** to see a listing of the options and their descriptions.

## WALKTHROUGH: Inquiring on the AFF

### SCENARIO

You work at the following company XX01. Check the available balance for account 534521 and cost center 10003100.

1. Type **161** in the NEXT FUNCTION field and press  to access the *Available Funds Inquiry (161)* screen.
2. Type **534521** over the existing account in the ACCOUNT field.
3. Type **10003100** in the CENTER field. Press  to access the *Available Funds Inquiry (162)* screen.
4. View the first available balance in the **AVAIL BAL** field.

## WALKTHROUGH: Additional Inquiry on AFF

### SCENARIO

Inquire on available funds for the postage, freight and delivery account 532840 and cost center 10002000. (Use the existing company number.)

1. Type **532840** over 532840 in the ACCOUNT field.
2. Type **10002000** over 10003100 in the CENTER field. Press  to display the information on the new distribution.



## NOTES

The *Available Funds Inquiry (162)* screen displays the commitment, encumbrance, and expenditure balances. (These balances might be zero if no activity has taken place.) These balances are subtracted from the authorized budget to calculate the available balance. The available balance reflects the real-time funds available for additional expenditures.

## Funds Checking

Funds checking is the process by which the NCAS automatically checks the available balance contained in the *Available Funds File*. If a document line amount within the Accounts Payable, Budgetary Control, Inventory, Purchasing, or E-Procurement modules is greater than the available balance (plus any tolerance allowances), a message is displayed indicating a funds exception. An example of an accounts payable message is: AP 10 INVOICE ADDED WITH BC EXCEPT, ENTER REQUIRED KEY FOR NEXT INVOICE. In Budgetary Control, Inventory, Purchasing, and E-Procurement, the message is BC 225 - FUNDS NOT AVAILABLE.

The user has the option of:

- Passing the document to the Budgetary Exception Queue (available with Accounts Payable, Purchasing, and Inventory modules only)
- Putting the document on hold. (Available in Budgetary Control module only so that authorized users, such as budget officers, can approve these documents.)
- Requesting a budget transfer from a budget officer
- Rejecting the document
- Changing the accounting distribution
- In E-Procurement, withdraw the document and in edit mode, check the "Pass to Budget Officer" checkbox

The availability of funds can be checked online in the NCAS by using inquiry screens in the Budgetary Control module. These screens are listed on the *Budgetary Control Inquiry Menu (100)* screen.

## Funds Checking Strategy

Funds checking is most effective as a management tool when the funds checking levels mimic the agency's internal budget management process. The default funds control structure is based on budget certification levels. Agencies work with the OSC to modify the default structure to match the agency's needs.

Default Funds Control Structure																					
<b>Company</b>	Funds checking occurs at the individual company level.																				
<b>Account</b>	<p>Funds checking occurs at either the 4-position or 6-position summary:</p> <table> <tr> <td>6-positions summary</td><td>Accounts 531000 through 53219999999</td></tr> <tr> <td>4-positions summary</td><td>Accounts 532200 through 53599999999</td></tr> <tr> <td>6-positions summary</td><td>Accounts 536000 through 53899999999</td></tr> </table> <p>The following accounts are exempt from funds checking:</p> <table> <tr> <td>1XXXXX</td><td>Assets</td></tr> <tr> <td>2XXXXX</td><td>Liabilities</td></tr> <tr> <td>3XXXXX</td><td>Equity</td></tr> <tr> <td>4XXXXX</td><td>Revenue</td></tr> <tr> <td>531998</td><td>Health Benefits Interface Suspense</td></tr> <tr> <td>531999</td><td>Payroll Interface Suspense</td></tr> <tr> <td>535680</td><td>Vendor Refund Clearing</td></tr> </table>	6-positions summary	Accounts 531000 through 53219999999	4-positions summary	Accounts 532200 through 53599999999	6-positions summary	Accounts 536000 through 53899999999	1XXXXX	Assets	2XXXXX	Liabilities	3XXXXX	Equity	4XXXXX	Revenue	531998	Health Benefits Interface Suspense	531999	Payroll Interface Suspense	535680	Vendor Refund Clearing
6-positions summary	Accounts 531000 through 53219999999																				
4-positions summary	Accounts 532200 through 53599999999																				
6-positions summary	Accounts 536000 through 53899999999																				
1XXXXX	Assets																				
2XXXXX	Liabilities																				
3XXXXX	Equity																				
4XXXXX	Revenue																				
531998	Health Benefits Interface Suspense																				
531999	Payroll Interface Suspense																				
535680	Vendor Refund Clearing																				
<b>Center</b>	<p>Funds checking occurs at the budget fund level (positions 1-4).</p> <p>The following centers are exempt from funds checking:</p> <ul style="list-style-type: none"> <li>Capital improvement funds (4XXX)</li> <li>Federal funds (3XXX)</li> <li>Other unbudgeted funds (0XXX, 2XXX, 6XXX)</li> </ul>																				

Under the default control structure, Level 1 is always the detail accounting distribution with an unlimited tolerance. An unlimited tolerance creates an inquiry level that does not create a funds exception. Level 2 is the default controls as described in the table above.

## Customizing Control Levels

Building a funds control structure is very flexible. Agencies are not required to use the same funds control structure for all accounting distributions. An agency's budget management practices may dictate that certain account ranges or center ranges be treated differently.

Non-consecutive portions of a center may be combined to create a new level. For example, if an agency has a center structure of Fund/RCC/Program (FFFFAAAABBBB), a three tiered control level can be established as:

Level 1	FFFFAAAABBBB	(unlimited tolerance)
Level 2	FFFFxxxxBBBB	(no tolerance)
Level 3	FFFF	(no tolerance)

## NOTES

In this example, level 1 is the lowest (most detailed) point in the structure. Level 3 is the highest (most summarized) point. Any intermediate levels must fall in the hierarchy of low to high. While the system allows structures up to 10 levels, the OSC recommends that an agency set up no more than 4 levels. For a transaction to pass funds checking in this control structure example, funds must be available at both the fund/program level and the fund level.

To request a change to the funds control structure, contact the OSC Helpdesk. Plan to allow two weeks for the OSC to update and test the new structure before it can be placed in production.

## Turning on Funds Checking

Funds checking is turned off by the OSC automatically on July 1 as part of year open processing. After budgets are posted, an agency should run the report C-U-BC-AFF-OVEREXPENDED-DIST in the BCPUBLIC library. This report lists all levels in the funds checking control structure with a negative available balance. When funds checking is turned on, postings against these accounting distributions will result in a funds exception.


To turn on funds checking, call the OSC Helpdesk and provide a list of the companies and NCAS modules to check for funds.

## Company Policy

All agencies must abide by certain policies regarding budget processing in the NCAS. Each time a transaction is processed, the system searches for the appropriate policy to tell the system how to process the transaction. Policies control the following:

- Whether transactions update the Available Funds File
- Whether transactions are checked for funds availability at all established budget control levels

The establishment and maintenance of company policies are handled exclusively by OSC. The policies are established at a system level (default policy) and can be established at an agency company level or at a subsystem level. If policies are established for a company/subsystem, this policy would govern how transactions are processed in that subsystem.

 Specific policy for the Accounts Payable and Purchasing subsystem is always the same. The E-Procurement subsystem applies the policy established for the Purchasing subsystem.

Depending on how policy has been established for your agency, there are two ways to inquire on policy as follows:

## NOTES

- If an individual company policy has been established that is different from the system default, you can inquire directly on your policy.
- If an individual company policy has *not* been established, the system default policy is used by the NCAS during processing. The system default policy is set to check available funds at all levels of control and to update the Available Funds File for transactions.

To inquire on an individual company policy, your company number is used. To inquire on the system default policy, the company number 9999 is used.

## WALKTHROUGH: Inquiry on Company Policy

### SCENARIO

You work for an agency (XX01), which has an individual company policy. Inquire on the company policy for Budgetary Control (BC).

1. Type **171** in the NEXT FUNCTION field and press **Enter** to access the *Budgetary Control Policy Inquiry (171)* screen.

MSA BC	BUDGETARY CONTROL POLICY INQUIRY	171
NEXT FUNCTION:	<b>2</b> _____	ACTION: _____
=====		
1. GENERAL POLICY 2. COMPANY POLICY		
COMPANY :	<b>3</b> _____	
SOURCE SYSTEM:	<b>4</b> _____	

2. Type **2** in the NEXT FUNCTION field.
3. Type **XX01** in the COMPANY field.
4. Type **BC** in the SOURCE SYSTEM field and press **Enter** to access the *Company Policy Inquiry (173)* screen. The policy for company

XX01 that governs how BC transactions are processed is displayed.

## NOTES

MSA BC	COMPANY POLICY INQUIRY	173
NEXT FUNCTION: _____ ACTION: _____		
=====		
COMPANY: XX01      SOURCE SYSTEM: BC		
DESCRIPTION: GENERAL LEDGER COMPANY XX01		
UPDATE AVAILABLE FUNDS	LEVEL OF FUNDS CHECK	
<b>5</b> NO	DO NOT CHECK	

- View the company policy. Note that the screen indicates the level at which funds are to be checked (LEVEL OF FUNDS CHECK field) and indicates whether the AFF is to be updated for transactions (UPDATE AVAILABLE FUNDS field). Also note that the description of the company is now in the DESCRIPTION field.

## WALKTHROUGH: Additional Inquiring on the Company Policy

### SCENARIO

Your agency also has a company policy for Accounts Payable (AP). Inquire on that company policy.

- Type **AP** over BC in the SOURCE SYSTEM field and press **Enter** to view the *Company Policy Inquiry (173)* screen. The policy for company XX01 that governs how AP transactions are processed is displayed.

## NOTES

MSA BC	COMPANY POLICY INQUIRY	173
NEXT FUNCTION: _____ ACTION: _____		
=====		
COMPANY: XX01	SOURCE SYSTEM: AP	
DESCRIPTION: GENERAL LEDGER COMPANY XX01		
UPDATE AVAILABLE FUNDS		LEVEL OF FUNDS CHECK
YES		ALL LEVELS

Note that the screen indicates that funds are to be checked at all levels (LEVEL OF FUNDS CHECK field) and indicates that all transactions processed through the AP module are to update the AFF (UPDATE AVAILABLE FUNDS field.)

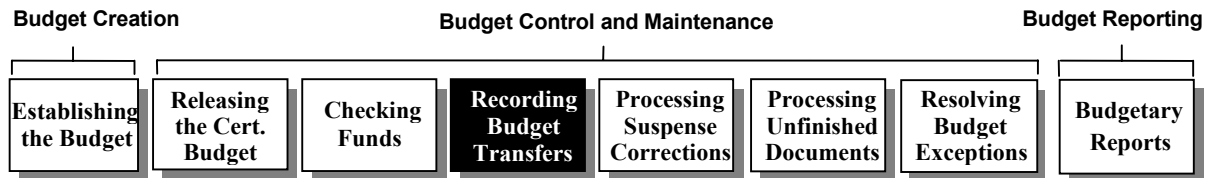
Now, check the default policy.

2. Type **9999** over XX01 in the COMPANY field.
3. Type **99** over AP in the SOURCE SYSTEM field and press **Enter** to view the system default policy.

MSA BC	COMPANY POLICY INQUIRY	173
NEXT FUNCTION: _____ ACTION: _____		
BC 251: COMPANY	SOURCE SYSTEM	NOT FOUND - DEFAULT RECORD DISPLAYED
=====		
COMPANY: 9999 <b>2</b>	SOURCE SYSTEM: 99 <b>3</b>	
DESCRIPTION:		
UPDATE AVAILABLE FUNDS		LEVEL OF FUNDS CHECK
<b>4</b> YES		ALL LEVELS

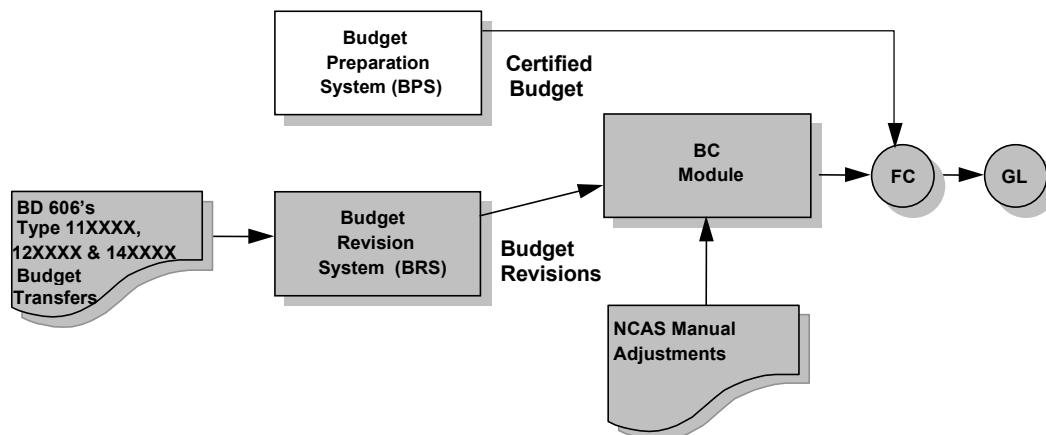
View the system default policy. Note that the screen indicates that the Level of Funds is at all levels and that the Available Funds File is updated for transactions processed through the NCAS modules.

## Recording Budget Transfers



## External Budget Transfers: BD606's

Agencies follow the policies and procedures established by the OSBM in determining budget transfer types (11XXXX, 12XXXX, or 14XXXX). A budget transfer is required when an accounting distribution does not have enough funds to process a transaction.



Budget transfer requests are processed on OSBM's Budget Revision System (BRS) as a BD606. The OSBM issues budget procedures for recording and approving the BD606's in the BRS. Screens in the BRS contain the NCAS chart of accounts structure (company/account/center). For examples of the screens used to enter budget transfer requests, refer to **QRG 5: BRS/BPS Screens**.

## **NOTES**

### ***Submitting a BD606 for NCAS Posting***

To submit approved BD606 transfers to post to NCAS, the agency's budget officer executes **Function 19** in the BRS. This process transfers selected data elements from the BD606 data to a file for interfacing to the NCAS:

- Company
- Account
- Center
- Increase/Decrease amount
- BD606 reference number (carried in a description field within the NCAS document)
- Approval date (becomes the NCAS effective date)

When a Function 19 is executed on a two-year BD606, only information from the first year is transmitted to the NCAS. Second year information is submitted under a separate process at the beginning of the second fiscal year.

The BRS to NCAS interface runs daily at 5:00 PM. Agencies that execute the Function 19 after 5:00 PM may be too late for the BD606 to be included in that night's postings. BD606s submitted after 5:00 PM are held until the next NCAS posting run.

### ***BRS to NCAS Processing***

BD606 transactions are created using the 43XXXX or 53XXXX accounts. The interface adds an accounting rule to each transaction to change the first character of the accounting distribution to a 63XXXX or 73XXXX account number and to generate the appropriate offsets. For a list of these accounting rules used in the interface, refer to **QRG 7: BRS to NCAS Interface**.

Next, the interface edits the batch to determine if the accounting distributions are valid for an entire BD606. If there are invalid distributions, all entries for the BD606 are deleted from the interface file. The invalid distributions are identified on the **Invalid Accounting Distributions Not Processed in NCAS** report. The agency must correct the invalid distributions and re-format the BD606 in BRS. The agency may then execute the Function 19 again so that the BD606 is picked up in the next day's interface file.

If no errors are encountered, the BRS interface entries are posted to Budgetary Control as Budget Create documents. These documents are extracted from Budgetary Control to the Financial Controller and posted to the General Ledger during the nightly production cycle.



## ***Special BRS Functions***

## ***NOTES***

An agency can pre-edit a BD606 by using the validation function on the *BRS Function 19* screen. Option 7 on the Function 19 screen compares the BD606 distributions (and related account family members) to the NCAS validation file. BRS then displays a list of missing distributions.

To remove a posted BD606 from the NCAS, execute Option 6 on the *BRS Function 19* screen. Option 6 formats a budget revision with opposite signs on the increase/decrease amounts. Reversing entries are then passed through the BRS to BC interface to the NCAS.

## ***Interface Reports***

There are four *daily BRS-to-BC interface reports* that verify BRS processing. These reports are produced whenever data has been interfaced into the BC system from BRS. The reports are available through Systemware in report series BC305-1 BRS to BC.

- The **BC Document Detail** report lists totals by accounting rules and document types.
- The **Revisions to the Authorized Budget** report lists transfers that were made to the authorized budget.
- The **Revisions to the Certified Budget** report lists transfers that were made to the certified budget.
- The **Invalid Accounting Distributions Not Processed in NCAS** report lists rejected BRS entries with error messages for entries with invalid company/account/center combinations. These entries do not post to the NCAS.

## ***Processing a Two-year BD606***

**Budget Revision System (BRS) Second Year 606 Transaction** is a biennial interface that loads the second year's transactions from a two-year 606 into the NCAS. This interface is run at the beginning of the second year of each biennium. An agency must coordinate the posting of these transactions to the NCAS with the OSBM. The interface posts the transactions to Suspended Batch Master (SBM) with a closed period adjustment error. The agency must correct the closed period error and any other accounting distribution errors before releasing the batch.

There are two interface reports to verify that all transactions have been processed by the interface. These reports are found in Systemware series FC717-1 2ND YEAR BRS REV.

## NOTES

- The **BRS Second Year Revisions Posting Transactions** report lists the budgetary amount by accounting distribution sorted by budget code and BRS Reference number. Agencies use this report to insure that the interface amounts are correct and that all second year 606 transactions were processed.
- The **Interface Error** report lists errors that would prevent an accounting distribution from being added online. Review the Batch Proof List report for other invalid and/or inactive accounting distribution errors. These errors must be corrected before the agency tries to release the batch from Suspended Batch Master (SBM).

## Manual Budget Adjustments

Some budget adjustments are entered via the *Budget Transfer Entry* screens or *Budget Create Entry* screens in the BC module. These screens are used to process budget adjustments under the following circumstances:

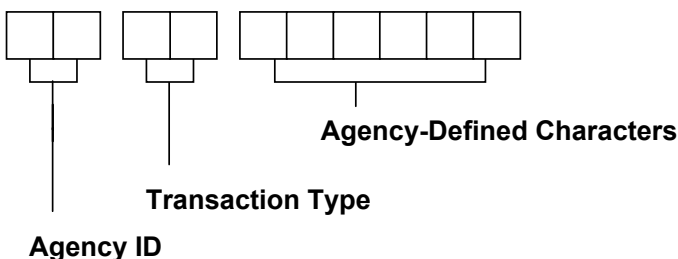
- To make a manual correction in the NCAS to BD606 transactions that were adjusted in BRS after the transactions were interfaced and posted to the NCAS.
- To record allotment entries for capital improvement budget codes (use *Budget Create Entry* screens only).
- To record Inventory module consumption budgets and adjustments.

The *Budget Transfer Entry* screens are as follows:



The first *Budget Transfer Entry* (221) screen is used to assign a unique document ID and to identify the document with your initials in the application area. It also records information needed to begin processing a transaction.

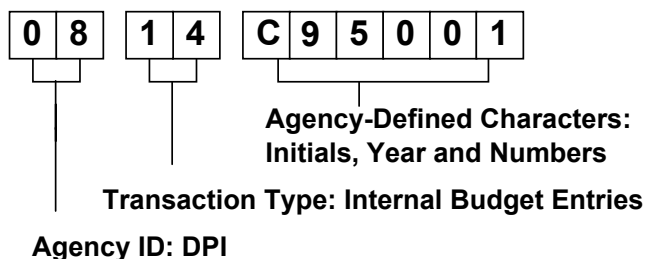
- The **document ID** defines a unique document. It is comprised of 10 characters.



## NOTES

further distinguish one document ID from another. For example, you can use your last initial followed by the last two digits of the current year and three numbers. (You can use a document ID only once until the document is purged from the NCAS online file. Therefore, it is wise to keep a document ID log.)

The following is an example of a document ID. (See **QRG 3: Document IDs** for more information.)



- The **application area code** consists of the operator's initials in order to identify the originator of a document. This code is used to sort some of the budgetary control reports by operator.

The second *Budget Transfer Entry (222)* screen is used to define the document header data, including the document control total. The header information applies to all lines of the document. Screen 222 also allows you to identify the data type, as follows:



- **Data Type 1** transactions are one-sided entries. Based on the accounting rule provided, the system should generate an offset transaction. (*The document control total is equal to the total debits and total credits, ignoring the sign.*)
- **Data Type 2** transactions are two-sided or balanced entries. (*The document control total is equal to the sum of all credits or the sum of all debits.*) The DATA TYPE CODE field defaults to 2 for all budget transfers.

The third *Budget Transfer Entry (223)* screen is used to record each entry of an internal budget transfer line-by-line.



- You cannot enter account types 1, 2, or 3 on a budget transfer entry. You also cannot mix account types 4 and 5 in the same budget transfer document.

## NOTES


Perform a manual budget adjustment using the *Budget Transfer Entry* screens.

### WALKTHROUGH: Creating a Manual Budget Adjustment

#### SCENARIO

A BD606 type 14XXXX was processed through the BRS to BC interface using an incorrect center. The interface posted an entry for \$1000 to Company XX01, Account 533110 (authorized budgeted expenditure for office supplies), Center 10001000. After the interface posting, the Budget Officer changed the center to 10001005 on the BD606 in BRS. A Function 19 cannot be executed against this revised BD606 to interface the budget adjustment to the NCAS. A manual budget adjustment must be entered in the NCAS to transfer \$1000 from center 10001000 to 10001005.

#### Enter the document information

1. Type **221** in the NEXT FUNCTION field and press  to access the *Budget Transfer Entry (221)* screen.

BUDGET TRANSFER ENTRY		221
NEXT FUNCTION: _____	ACTION: _____	
=====		
ENTER KEY INFORMATION		
OPTION: <b>2</b> _____		
DOCUMENT ID: <b>3</b> _____		
APPLICATION AREA: <b>4</b> _____		
DATE FORMAT: MDY _____		
OPTIONS: (A)DD OR (C)ONTINUE		

2. Type **A** in the OPTION field to *add* a transfer document. You could also type **C** in the OPTION field, which allows you to continue working on a document that was previously put on hold.

## NOTES

3. Create **your document ID** and enter it in the DOCUMENT ID field. Remember that it is a good idea to keep a document ID log. For purposes of this course, you can record your document ID in the following boxes:

X	X	1	4						
---	---	---	---	--	--	--	--	--	--

4. Type your **initials** in the APPLICATION AREA field.
5. Press **Enter** to access the *Budget Transfer Entry (222)* screen.

MSA BC	BUDGET TRANSFER ENTRY	222
NEXT FUNCTION: _____ ACTION: _____		
=====		
APP:		
DOCUMENT ID:		
EFFECTIVE DATE <b>6</b>	TOTAL <b>7</b>	
COMPANY ID <b>8</b>	DATA TYPE CODE 2	
LEVEL OF FUNDS CHK	UPDATE AFF	
SOURCE GEN CODE	CLOSED PRD ADJ	
PROJECT COMPANY		
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____		

### Enter the document header information

6. Type in **today's date** or **the date you want the transfer to become effective** in the EFFECTIVE DATE field. Use the MMDDYY format. This date applies to all related detail lines.
7. Type **1000.00** in the TOTAL field. Budget transfers are data type 2 transactions and the document total entered here is the total of either the credit or debit amounts. (Remember that you must type the decimal point and cents; otherwise the system inserts two decimal points.)
8. Type **XX01** in the COMPANY ID field. The company ID will default to screen 223.
9. Press **Enter** to access the *Budget Transfer Entry (223)* screen. If the system does not accept the data you have entered, it displays a message and waits for the correct information to be entered.

## NOTES

Screen 222 contains optional fields that allow the system defaults to be overridden. Note that with the last two options, only authorized personnel can override the default.

- The CLOSED PRD ADJ field is generally blank, indicating that the transaction period is open (current). The current period is open for one month. On the last working day of the month, a new period is opened. On the first working day of the month, the previous period is closed. Check the EFFECTIVE DATE field to indicate if an entry transaction should be posted to a closed period. If the transaction is a closed period adjustment, type **1** in the CLOSED PRD ADJ field.
- The LEVELS OF FUNDS CHK field generally defaults to the system policy. Authorized personnel can override the default for a specified transaction.
- The UPDATE AFF field generally defaults to the system policy. Authorized personnel can override the default for a specified transaction.

You have just completed the document header and are ready to start the first detail line of the document.

MSA BC		BUDGET TRANSFER ENTRY		223
NEXT FUNCTION: _____		ACTION: _____		
BC 202: END OF DOCUMENT				
=====				
APP:				
DOCUMENT ID: _____		TOTAL:		1,000.00
LINE <b>10</b>	TRANSACTION CODE <b>11</b>			
COMP/ACCT/CNTR <b>12</b>				
DEBIT/CREDIT AMOUNT <b>13</b>				
DEBIT/CREDIT CODE <b>14</b>				
DESCRIPTION <b>15</b>				
PROJECT COMP/CODE		ACCOUNTING RULE		
EFFECTIVE DATE	03 20 95	SOURCE CODE		
LEVEL OF FUNDS CHK	-	UPDATE AFF		
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____				

### Enter the first detail line of the document

10. Type **1** in the LINE field to start the document transfer. The numbers 1 to 9998 identify each detail line. Line number 9999 is reserved for system use.

## NOTES

11. Type **A** in the TRANSACTION CODE field to add a new document line. You can also type **C** to change information previously entered for a document line, **D** to remove a detail line or **\*** to hold a document, display another screen, or copy a line. To work with a line previously entered, enter the line number in the OPTIONS field.
12. Type **533110** (account number) and **10001005** (center number) in the COMP/ACCT/CNTR field.
13. Type **1000.00** in the DEBIT/CREDIT AMOUNT field. Since this is a data type 2 document, the debit and credit amount must equal the amount in the TOTAL field.
14. Type **CR** or **60** in the DEBIT/CREDIT CODE field to indicate a credit transaction. Remember that credits *increase* the budget and debits *decrease* the budget. (When you type CR in this field, the number 60 will appear on future screens.)

The following codes can be entered in the DEBIT/CREDIT CODE field.

Data Type 1	Debit	<b>DR</b> or <b>00</b>
	Credit	<b>CR</b> or <b>40</b>
Data Type 2	Debit	<b>DR</b> or <b>10</b>
	Credit	<b>CR</b> or <b>60</b>

15. Type **Correct BD606 #14001** (or another descriptive phrase) in the first DESCRIPTION field to identify the transaction. There are two other fields to use for a more detailed description if necessary. Information entered in the description fields becomes part of the transaction.
16. Press  to accept the first line of the transaction. If the system does not accept the data you have entered, it displays a message and waits for the correct information to be entered. If the correct information has been entered, the system displays a blank document line screen in order to record information for the next detail line. Note that the company, account, and center from the previous document line will remain on the screen.

View the accounting rule default in the ACCOUNTING RULE field.

The accounting rule:

Tells the system how to process the transaction

Describes the accounting distribution type  
(6XXXXX or 7XXXXX)

Generates any new accounting entries if necessary

## NOTES

MSA BC		BUDGET TRANSFER ENTRY		223
NEXT FUNCTION: _____		ACTION: _____		
BC 202: END OF DOCUMENT				
=====				
APP:				
DOCUMENT ID: _____		TOTAL: 1,000.00		
LINE <b>17</b>	TRANSACTION CODE * <b>18</b>			
COMP/ACCT/CNTR	<b>19</b>			
DEBIT/CREDIT AMOUNT <b>20</b>				
DEBIT/CREDIT CODE <b>21</b>				
DESCRIPTION _____				
PROJECT COMP/CODE	ACCOUNTING RULE			
EFFECTIVE DATE 03 20 95	SOURCE CODE			
LEVEL OF FUNDS CHK -	UPDATE AFF			
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE <b>22</b>				

Now enter the debit side of the transaction for the accounting distribution.

### Enter the second detail line of the document

17. Type **2** in the LINE field to indicate that you want to add a second document line.
18. Type **A** in the TRANSACTION CODE field to add the new document line.
19. Type **533110** (account number) and **10001000** (cost center from which funds will be transferred) over the existing 10001005 in the COMP/ACCT/CNTR field.
20. Type **1000.00** in the DEBIT/CREDIT AMOUNT field.
21. Type **DR** or **10** in the DEBIT/CREDIT CODE field to indicate a debit transaction. (When you type DR in this field, the number 10 will appear on future screens.)

You do not have to enter any information into the DESCRIPTION field. The description defaults from the previous screen.

22. Type **END** in the OPTIONS field and press **Enter** to end the transaction after all lines have been entered. If a transaction does not contain any errors, the following message will appear: **BC 222: XX14XXXXXX HAS BEEN ENDED SUCCESSFULLY.** If necessary, the system will display messages that alert you to errors in the credit, debit, and accounting distribution numbers.



## NOTES

By typing one of the following commands in the **OPTIONS** field (at the bottom of screen 223), you can complete, store, delete, modify, or review a document.

- **END** indicates that you are finished entering document information.
- **HOLD** stores document information for later completion.
- **KILL** completes the deletion of a document. All document lines and information must first be deleted before using this command.
- **NEXT LINE** allows you to enter the number of the detail line that you want to change or review.

You have transferred funds from one cost center to another. If you have security authorization, the document is completely finished. If you do not have authorization, the following message will appear: **BC XXX: ON HOLD AWAITING APPROVAL**. An authorized person must then approve the document.

On Hold Awaiting Approval acts as an approval mechanism for manual budget adjustments. For example, this feature allows data entry staff to key budget adjustments, while the budget officer approves the document.

Try another internal budget transfer. This time, however, we will purposely make an error in the budget transfer process to practice how to fix errors.

### ACTIVITY: Correcting a Transfer

#### SCENARIO

As a budget officer, you need to transfer \$8,000 in the hardware supplies account, 533240, from center 10003100 to center 10001000 to correct a BD606 previously interfaced to the NCAS.

#### Enter the document information

1. On the *Budget Transfer Entry (221)* screen, type **A** in the **OPTION** field to add a transfer document. Notice that the **APPLICATION AREA** field and the **MMDDYY** data have remained on this screen from the last transaction.
2. Create **your document ID** and enter it in the **DOCUMENT ID** field. Also remember to record this ID on your document ID log. For purposes of this course, you can record your document ID in the following boxes:

## NOTES

X	X	1	4						
---	---	---	---	--	--	--	--	--	--

3. Press  to access the *Budget Transfer Entry (222)* screen.

### Enter the document header information

4. Type in **today's date** or the **date you want the transfer to become effective** in the EFFECTIVE DATE field. Use the MMDDYY format.
5. Type **8000.00** in the TOTAL field.
6. Type **XX01** in the COMPANY ID field. The company ID will default to screen 223.
7. Press  to access the *Budget Transfer Entry (223)* screen. If the system does not accept the data you have entered, it displays a message and waits for the correct information to be entered.

You have just completed the document header and are ready to start the first detail line of the transaction.

### Enter the first detail line of the document

8. Type **1** in the LINE field to start the document transfer.
9. Type **A** in the TRANSACTION CODE field to add a new document line.
10. Type **533240** (account number) and **10001000** (center number) in the COMP/ACCT/CNTR field.
11. Type **8000.00** in the DEBIT/CREDIT AMOUNT field.
12. Type **CR** in the DEBIT/CREDIT CODE field to indicate a credit transaction. (When you type CR in this field, the number 60 will appear on future screens.)
13. Type **Correct BD606 #14002** in the first DESCRIPTION field to identify the transaction and press  to accept the first line of the transaction.

Now enter the debit side of the transaction for the accounting distribution.

## Enter the second detail line of the document

## NOTES

14. Type **2** in the LINE field to indicate that you want to enter another document line.
15. Type **A** in the TRANSACTION CODE field to add a document line.
16. Type **533240** (account number) and **10003100** (center number) in the COMP/ACCT/CNTR field.
17. Type **8010.00** in the DEBIT/CREDIT AMOUNT field.
18. Type **DR** in the DEBIT/CREDIT CODE field to indicate a debit transaction. (When you type DR in this field, the number 10 will appear on future screens.)
19. Type **END** in the OPTIONS field and press  to end the transaction after all lines have been entered. Because the transaction has an error, the following message appears: **BC 219: DR TOTAL 8010.00 NOT = CR TOTAL 8000.00**. The debit amount entered does not match the credit total entered.

You need to fix the debit document line by correcting the debit amount as follows.

## Correct the second detail line of the document

20. If line 0002 is *not* displayed, type **0002** in the OPTIONS field at the bottom of the screen and press  to access the line number of the debit side of the transaction. Line 0002 will appear on the screen. Note that the debit amount is *not* correct.
21. Type **C** in the TRANSACTION CODE field to change the document line.
22. Type **8000.00** in the DEBIT/CREDIT AMOUNT field to correct the error. Note that the DEBIT/CREDIT CODE field has converted to 10 from the DR originally entered.
23. Press  to accept the changes to the document line.
24. Type **END** in the OPTIONS field to end the transaction after all lines have been entered.

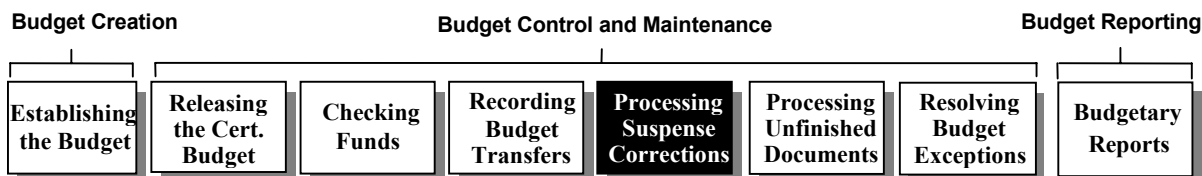
The transaction does not contain any errors and the following message appears: **BC 222: XX14XXXXX HAS BEEN ENDED SUCCESSFULLY**. You have transferred funds from one cost center to another. This transaction is now complete.

## SUMMARY

We now have transferred funds from one center to another and have corrected a budget transfer error.



## Processing Suspense Corrections



## Overview

For most agencies, a transaction posts to a suspense account/center in the General Ledger when a detail line of an otherwise correct batch, extracted from an NCAS module (such as BC) or an external interface (such as BPS) contains an error. The system posts the error transaction to a suspense account/center (99999999899/999999999998) to provide a balanced entry and allow all other correct batch detail transactions to post to the General Ledger. Transactions posted to the suspense account/center are cleared by making appropriate entries in the Budgetary Control module.

## Evaluating Suspense Entries

Before processing a correcting entry, the following error conditions must be evaluated:

- If the error occurred because the accounting distribution on the entry was correct but not valid or active on the General Ledger, the accounting distribution must be established on the agency's Chart of Accounts prior to journalizing a correcting entry.
- If the error occurred because an accounting distribution was not correct, an entry must be recorded to reflect the correct accounting distribution and to clear the balance in the suspense account/center.

## Correcting Certified Budget Suspense Errors

To correct the suspense errors resulting from posting the certified budget, enter corrections on the Budget Creation screens as a data type 1 transaction. Select the appropriate accounting rule based on the following table:

Account Posted to Suspense	Use Doc ID	Accounting Rule	Results of Accounting Rule
Begins with 63	11, 12 or 14	46	Posts to 63xxxx with offset to suspense
Begins with 73	11, 12, or 14	47	Posts to 73xxxx with offset to suspense
Begins with 68	11, 12 or 14	48	Posts to 68xxxx with offset to suspense
Begins with 78	11, 12, or 14	49	Posts to 78xxxx with offset to suspense
Includes both 63 and 68	11, 12, or 14	50	Posts to 63xxxx and 68xxxx with offset to suspense
Includes both 73 and 78	11, 12, or 14	51	Posts to 73xxxx and 78xxxx with offset to suspense

## WALKTHROUGH: Creating a Budget Creation Document to Correct the Suspense Account

### SCENARIO

You forgot to set up a budgeted expenditure distribution that was used in the BPS to NCAS interface. The invalid distribution was posted to the suspense account and needs to be cleared by entering a Budget Creation entry. The transaction amount was \$400.00 and needs to be cleared from the suspense account and posted to the correct account 733110 and center 10001000. You have established the distribution in the General Ledger and are ready to make the correction. Use the following Budgetary Control Entry form to complete the transaction.

Create a data type 1 Budget Creation entry using accounting rule 47. This accounting rule changes the original transaction account to a 73xxxx account and generates an offset to the suspense account for each line entered.

# **NORTH CAROLINA ACCOUNTING SYSTEM BUDGETARY CONTROL ENTRY**

PRIOR PERIOD: ☐DOCUMENT ID: 

Page \_\_\_\_ of \_\_\_\_

APP CODE: ☐GL EFFECTIVE DATE: DATA TYPE CODE: TOTAL DEBITS: \$ 4 0 0 . 00TOTAL CREDITS: \$                     .    

TYPE OF ENTRY:	
JOURNAL VOUCHER	<input type="checkbox"/>
BUDGET TRANSFER	<input type="checkbox"/>
BUDGET CREATION	<input checked="" type="checkbox"/>
ENCUMBRANCE ADJ	<input type="checkbox"/>
COMMITMENT ADJ	<input type="checkbox"/>

Line #	COMPANY	ACCOUNT	CENTER	AMOUNT	DR-10 CR-60	LINE DESCRIPTION	ACCT RULE
1	X X 0 1	5 3 3 1 1 0	1 0 0 0 1 0 0 0	4 0 0 0 0	C R	Correct BPS suspense entry	4 7
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							

EXPLANATION: \_\_\_\_\_

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

Entered by: \_\_\_\_\_ Date: \_\_\_\_\_

INSTRUCTIONS: Preparer must complete the following: Document ID (per instructions), GL Effective Date (today's date), Page, Company, Account, Center, Amount, DR/CR , Description (optional), Total Debits, Total Credits, Prepared By, Date and Explanation. The description cannot exceed 30 characters; it will be keyed exactly as written. All forms must be reviewed and approved by someone in the preparer's section. Every line must be valid and funds must be available prior to submitting the entry to be keyed.

## NOTES

1. Type **.BC** in the ACTION field and press **Enter** to access the *Budgetary Control Menu (001)* screen.

BC	BUDGETARY CONTROL MENU	001
NEXT FUNCTION:	<b>2</b>	ACTION: _____
=====		
1. INQUIRY		
2. DOCUMENT PROCESSING		
3. SECURITY		

2. Type **2** in the NEXT FUNCTION field and press **Enter** to access the *Budgetary Control Document Entry Menu (200)* screen.

BC	BUDGETARY CONTROL DOCUMENT ENTRY MENU	200
NEXT FUNCTION:	<b>3</b>	ACTION: _____
=====		
1. JOURNAL VOUCHER		
2. BUDGET TRANSFER		
3. BUDGET CREATION		
4. ENCUMBRANCE ADJUSTMENT		
5. COMMITMENT ADJUSTMENT		
7. POLICY		

3. Type **3** in the NEXT FUNCTION field and press **Enter** to access the *Budget Creation Entry (231)* screen.



## NOTES

BC	BUDGET CREATION ENTRY	231
NEXT FUNCTION: _____ ACTION: _____		
=====		
ENTER KEY INFORMATION		
<div style="display: flex; justify-content: space-between;"> <div>OPTION:</div> <div style="border: 1px solid black; border-radius: 50%; width: 20px; height: 20px; text-align: center; line-height: 20px;">4</div> <div style="border-bottom: 1px solid black; width: 50px;"></div> </div>		
<div style="display: flex; justify-content: space-between;"> <div>DOCUMENT ID:</div> <div style="border: 1px solid black; border-radius: 50%; width: 20px; height: 20px; text-align: center; line-height: 20px;">5</div> <div style="border-bottom: 1px solid black; width: 50px;"></div> </div>		
<div style="display: flex; justify-content: space-between;"> <div>APPLICATION AREA:</div> <div style="border: 1px solid black; border-radius: 50%; width: 20px; height: 20px; text-align: center; line-height: 20px;">6</div> <div style="border-bottom: 1px solid black; width: 50px;"></div> </div>		
DATE FORMAT: MDY		
OPTIONS: (A) DD OR (C) CONTINUE		

### Enter the document information

4. Type **A** in the OPTION field to *add* a budget creation document. You can also type **C** in the OPTION field, which allows you to *continue* working on a document that was previously put on hold.
5. Create **your document ID** and enter it in the DOCUMENT ID field. Remember that it is a good idea to keep a document ID log. For purposes of this course, you can record your document ID in the following boxes:

X	X	1	1						
---	---	---	---	--	--	--	--	--	--

6. Type **your initials** in the APPLICATION AREA field and press Enter to access the *Budget Creation Entry (232)* screen.

## NOTES

BC	BUDGET CREATION ENTRY		232
NEXT FUNCTION: _____ ACTION: _____			
=====			
APP:			
DOCUMENT ID:			
EFFECTIVE DATE	<b>7</b> _____	TOTAL	<b>8</b> _____
COMPANY ID	<b>9</b> _____	DATA TYPE CODE	<b>10</b> _____
LEVEL OF FUNDS CHK	_____	UPDATE AFF	_____
SOURCE GEN CODE	_____	CLOSED PRD ADJ	_____
PROJECT COMPANY	_____		
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____			

### Enter the document header information

7. Type **today's date** or **the date you want the Budget Creation entry to become effective** in the EFFECTIVE DATE field. Use the MDY format. This date applies to all related detail lines.
8. Type **400.00** in the TOTAL field. The NCAS assumes two decimals points; however, it is recommended that you type the decimal and the cents to avoid errors.
9. Type **XX01** in the COMPANY ID field. The company ID will default to screen 233.
10. Type **1** in the DATA TYPE CODE field to indicate a *one-sided transaction* entry. (The accounting rule generates the offsetting transaction.)
11. Press **Enter** to access the *Budget Creation Entry (233)* screen. If the system does not accept the data you have entered, it displays a message and waits for the correct information to be entered.

## NOTES

BC	BUDGET CREATION ENTRY		233
NEXT FUNCTION: _____ ACTION: _____			
=====			
APP:			
DOCUMENT ID:		TOTAL:	
LINE <b>12</b>	TRANSACTION CODE <b>13</b>		
COMP/ACCT/CNTR <b>14</b>	_____		
DEBIT/CREDIT AMOUNT <b>15</b>	_____		
DEBIT/CREDIT CODE <b>16</b>	_____		
DESCRIPTION <b>17</b>	_____		
PROJECT COMP/CODE _____	ACCOUNTING RULE <b>18</b>	_____	
EFFECTIVE DATE _____	SOURCE CODE _____		
LEVEL OF FUNDS CHK _____	UPDATE AFF _____		
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____			

### Enter the first detail line of the document

12. Type **1** in the LINE field to start the document transaction. The numbers 1 to 9998 identify each detail line. Line number 9999 is reserved for system use.
13. Type **A** in the TRANSACTION CODE field to *add* a new document line.

You can also type **C** to *change* information previously entered for a document line, **D** to *delete* a detail line or **\*** to clear an error on the line

14. Type **533110** (account number) and **10001000** (center number) in the COMP/ACCT/CNTR field.
15. Type **400.00** in the DEBIT/CREDIT AMOUNT field.
16. Type **CR** or **40** in the DEBIT/CREDIT CODE field to indicate a *credit* transaction. (When you type CR in this field, the number 40 will appear on future screens.)

The following codes can be entered in the DEBIT/CREDIT CODE field.

Data Type 1	Debit	<b>DR</b> or <b>00</b>
	Credit	<b>CR</b> or <b>40</b>
Data Type 2	Debit	<b>DR</b> or <b>10</b>
	Credit	<b>CR</b> or <b>60</b>

## NOTES

17. Type **Correct BPS Suspense Entry** in the first DESCRIPTION field to identify the transaction. There are two other fields to use for a more detailed description if necessary. Information entered in the DESCRIPTION fields becomes part of the transaction.
18. Type **47** in the ACCOUNTING RULE field. This accounting rule will automate the entry to the suspense account and center and will clear the original error.
19. Press  to accept the first line of the transaction.

If the system does not accept the data you have entered, it displays a message and waits for the correct information to be entered. If the correct information has been entered, the system displays a blank document line screen in order to record information for the next detail line. Note that the company, account, and center from the previous document line remain on the screen.

20. If more lines are needed, enter **the next sequential number** in the LINE field. Also enter the information for this line in the required fields.

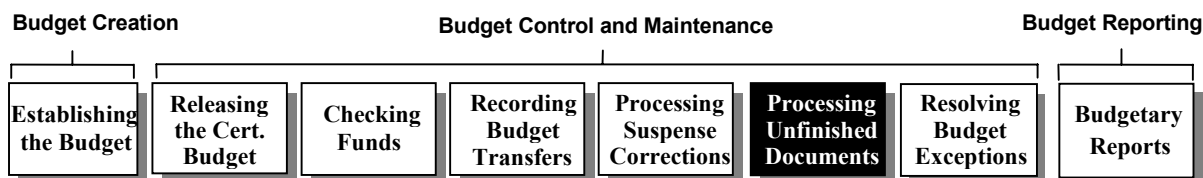
BC		BUDGET CREATION ENTRY	
233			
NEXT FUNCTION: _____		ACTION: _____	
BC 202: END OF DOCUMENT			
=====			
=====			
APP:			
DOCUMENT ID: _____		TOTAL: _____	
LINE _____	TRANSACTION CODE *		
COMP/ACCT/CNTR _____	_____		
DEBIT/CREDIT AMOUNT _____	_____		
DEBIT/CREDIT CODE _____	_____		
DESCRIPTION _____	_____		
PROJECT COMP/CODE _____	ACCOUNTING RULE _____		
EFFECTIVE DATE _____	SOURCE CODE _____		
LEVEL OF FUNDS CHK 2	UPDATE AFF 2		
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE			

21

21. Type **END** in the OPTIONS field and press  to *end* the transaction after all lines have been entered.

If a document does not contain any errors, the following message will appear: **BC 222: XX11XXXXXX HAS BEEN ENDED SUCCESSFULLY.** If necessary, the system will display messages that alert you to errors in the credit, debit and accounting distribution numbers.

## Processing Unfinished Documents



## BC Unfinished Documents

A Budgetary Control document is considered unfinished if one of the following apply:

- You indicated you wanted to work on the document at a later time by entering **HOLD** in the OPTIONS field.
- You started a document that was interrupted by a system failure and the document was terminated before it was completed.
- You did not have the authority to approve a document.

When an unauthorized person ends document processing, the status of the document becomes **On Hold Awaiting Approval**. For example, your agency may allow data entry staff to initiate budget transfers but requires the agency's budget staff to approve all transfers.

An authorized operator can then approve and/or change the document and again issue the END command. The system balances the document and checks the operator's security profile. If the document balances and the operator is authorized to end the document, the document status changes to **Complete**. Complete documents extract during the batch cycle to Financial Controller for posting to General Ledger.

The system assigns four different status values to documents:

- **Complete** indicates that a document has been completely processed and is ready to be posted to the General Ledger.
- **On Hold Awaiting Approval** indicates that a document requires approval.
- **On Hold Awaiting Completion** indicates that a document is pending. **HOLD** was issued to terminate the document.
- **In Progress** indicates that a document is incomplete.

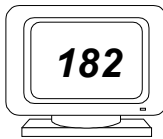
You can view the status of the unfinished documents through the *Unfinished Documents Inquiry (181)* and process the documents using the *Unfinished Documents Status (182)* screens.



The *Unfinished Documents Inquiry (181)* screen is used to limit the list of unfinished documents displayed on the *Unfinished Documents Status (182)* screen. The list can be limited by various combinations of:

- Document types
  - Journal vouchers
  - Budget creation
  - Budget transfers
  - Encumbrance adjustments
  - Commitment adjustment
- Document status
  - On Hold Awaiting Completion
  - On Hold Awaiting Approval
  - In Progress
- Document source
  - Application area
  - Agency ID

If no criteria is selected, all unfinished documents will be listed on screen 182.



The *Unfinished Documents Status (182)* screen is used to process unfinished documents.

The following information is displayed on the screen:

- Document type
- Document ID
- Application area
- Status
- Operator and terminal ID
- Date
- Time

Through the *Unfinished Documents Status (182)* screen you can inquire on any unfinished document or you can edit documents for which you have security authorization.

## WALKTHROUGH: Inquiring on Unfinished Documents

## NOTES

### SCENARIO

As a budget officer, you are the approver for documents entered that are "On Hold Awaiting Approval." Check the documents on hold. Remember that the system checks your authorization to end a document before it is accepted by the system.

### View the unfinished documents

1. Type **181** in the NEXT FUNCTION field and press **Enter** to access the *Unfinished Documents Inquiry (181)* screen.

MSA BC	UNFINISHED DOCUMENTS INQUIRY	181
NEXT FUNCTION: _____	ACTION: _____	
=====		
DOCUMENT TYPE		
JOURNAL VOUCHER		
<b>2</b>	BUDGET TRANSFER	
	BUDGET CREATION	
	ENCUMBRANCE ADJUSTMENT	
	COMMITMENT ADJUSTMENT	
STATUS		
	ON HOLD AWAITING COMPLETION	
<b>3</b>	ON HOLD AWAITING APPROVAL	
	IN PROGRESS	
	APPLICATION AREA	
	OPERATOR ID	
<b>4</b>	AGENCY ID	
MDY	DATE FORMAT	

2. Type **any character** in the BUDGET TRANSFER field to select a document type.
3. Type **any character** in the ON HOLD AWAITING APPROVAL field to select the status of the documents. The document status determines which activities can be performed on a document after it has been entered.
4. Type **XX** (agency id number) in the AGENCY ID field to review the documents.
5. Press **Enter** to access the *Unfinished Documents Status (182)* screen.

## NOTES

```

MSA BC                                UNFINISHED DOCUMENTS STATUS                                182

NEXT FUNCTION: _____ ACTION: _____
BC 257: END OF DOCUMENTS
=====

SEL      DOC      DOCUMENT      APP      STATUS      OPER      TERM      DATE      TIME
TYPE     ID       AREA
-----
6  ADJ-BT  XX14000001  XX  HOLD APPROVL  0001XX  $000  04/12/95  18 12 22
_  ADJ-BT  XX14000002  XX  HOLD APPROVL  0001XX  $000  04/12/95  18 12 22

```

6. Type **I** in the SEL field of the first document and press **Enter** to inquire on the document header information on the *Budget Transfer Inquiry (122)* screen. Only one document may be selected at a time.

```

MSA BC                                BUDGET TRANSFER INQUIRY                                122

NEXT FUNCTION: _____ ACTION: _____ HISTORY: _____
=====

APP: XX

DOCUMENT ID: XX14000001

EFFECTIVE DATE      04 05 95      TOTAL                                10.00
COMPANY ID          XX01          DATA TYPE CODE      2
LEVEL OF FUNDS CHK  UPDATE AFF
SOURCE GEN CODE     NO          CLOSED PRD ADJ      NO
PROJECT COMPANY

OPTIONS: NEXT LINE _____

```

### View the transfer document

7. Press **Enter** to review the first line of the budget transfer document on the *Budget Transfer Inquiry (123)* screen.
8. Press **Enter** to review the second line of the budget transfer document on the *Budget Transfer Inquiry (123)* screen. Continue to press **Enter** until the end of the document has been reached.



## NOTES

MSA BC		BUDGET TRANSFER INQUIRY		123
NEXT FUNCTION: <b>9</b> ACTION: HISTORY:				
=====				
APP: XX				
DOCUMENT ID: XX14000001		TOTAL:		10.00
LINE 0001				
COMP/ACCT/CNTR	XX01 532840	10001000		
DEBIT/CREDIT AMOUNT	10.00			
DEBIT/CREDIT CODE	CR			
DESCRIPTION	TRANSFER FOR NEW STAMPS			
PROJECT COMP/CODE		ACCOUNTING RULE	35	
EFFECTIVE DATE	04 05 95	SOURCE CODE		
LEVEL OF FUNDS CHK	DO NOT CHECK	UPDATE AFF	NO	
OPTIONS: NEXT LINE				



Note that according to BC policy, the document does not update the AFF.

9. Type **181** in the NEXT FUNCTION field and press **Enter** to return to the *Unfinished Document Status (182)* screen.

MSA BC		UNFINISHED DOCUMENTS STATUS		182				
NEXT FUNCTION: ACTION:								
BC 257: END OF DOCUMENTS								
=====								
SEL	DOC TYPE	DOCUMENT ID	APP AREA	STATUS	OPER ID	TERM ID	DATE	TIME
—	ADJ-BT	XX14000001	XX	HOLD APPROVL	000175	\$000	04 12 95	18 12 22
—	ADJ-BT	XX14000002	XX	HOLD APPROVL	000175	\$000	04 12 95	18 12 22

You have just inquired on an unfinished document that is awaiting approval. At this point in time, we did not change the status of the document, we simply looked at the Unfinished Documents list.

## NOTES

This scenario will walk through the process of approving an unfinished document.

## WALKTHROUGH: Approving Unfinished Documents

### SCENARIO

Budget transfers have been entered and need final approval. As a budget officer, you have the authority to approve documents awaiting approval. Use the *Unfinished Documents Status (182)* screen to approve the documents.

MSA BC

UNFINISHED DOCUMENTS STATUS

182

NEXT FUNCTION: \_\_\_\_\_ ACTION: \_\_\_\_\_

BC 257: END OF DOCUMENTS

=====

SEL	DOC TYPE	DOCUMENT ID	APP AREA	STATUS	OPER ID	TERM ID	DATE	TIME
—	—	—	—	—	—	—	—	—
—	ADJ-BT	XX14000001	XX	HOLD APPROVL	000175	\$000	04 12 95	18 12 22
<b>2</b>	ADJ-BT	XX14000002	XX	HOLD APPROVL	000175	\$000	04 12 95	18 12 22

### View the unfinished documents

1. View the *Unfinished Documents Status (182)* screen to find the document entered awaiting approval.

### Approve the document

2. Type **E** in the SEL field of the second document of the budget transfer document that needs to be approved.
3. Press **Enter** to access the *Budget Transfer Entry (222)* screen.

## NOTES

MSA BC		BUDGET TRANSFER ENTRY		222
NEXT FUNCTION: _____ ACTION: _____				
=====				
APP: XX				
DOCUMENT ID: XX14000001				
EFFECTIVE DATE	04 05 95	TOTAL		10.00
COMPANY ID	XX01	DATA TYPE CODE	2	
LEVEL OF FUNDS CHK	-	UPDATE AFF	-	
SOURCE GEN CODE	-	CLOSED PRD ADJ	-	
PROJECT COMPANY	_____			
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____				

4. Press **Enter** to review the first line of the *Budget Transfer Entry (223)* screen.

MSA BC		BUDGET TRANSFER ENTRY		223
NEXT FUNCTION: _____ ACTION: _____				
=====				
APP: XX				
DOCUMENT ID: XX14000001		TOTAL:		10.00
LINE 0001	TRANSACTION CODE *	<b>5</b>		
COMP/ACCT/CNTR	XX01 532840		10001000	
DEBIT/CREDIT AMOUNT		10.00		
DEBIT/CREDIT CODE	60			
DESCRIPTION	TRANSFER FOR NEW STAMPS			
PROJECT COMP/CODE	_____	ACCOUNTING RULE	35	
EFFECTIVE DATE	04 05 95	SOURCE CODE	_____	
LEVEL OF FUNDS CHK	2	UPDATE AFF	2	<b>7</b>
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____				

To update the AFF and check for available funds. You must re-enter the LEVELS OF FUND CHK and the UPDATE AFF fields to reflect this change.

- Type **C** in the TRANSACTION CODE field to change the LEVELS OF FUND CHK and UPDATE AFF fields.
- Type **1** over the 2 in the LEVEL OF FUNDS CHK field.
- Type **1** over the 2 in the UPDATE AFF field.

## NOTES

8. Press **Enter** to review the second line of the *Budget Transfer Entry (223)* screen.

MSA BC		BUDGET TRANSFER ENTRY		223
NEXT FUNCTION: _____ ACTION: _____				
=====				
APP: XX				
DOCUMENT ID: XX14000001		TOTAL:		10.00
LINE 0002	TRANSACTION CODE *	9		
COMP/ACCT/CNTR	XX01 532840	10002000		
DEBIT/CREDIT AMOUNT	10.00			
DEBIT/CREDIT CODE	10			
DESCRIPTION	TRANSFER FOR NEW STAMPS			
PROJECT COMP/CODE	_____	ACCOUNTING RULE	35	
EFFECTIVE DATE	04 05 95	SOURCE CODE	_____	
LEVEL OF FUNDS CHK	2	UPDATE AFF	2	11
OPTIONS: (E)ND, (H)OLD, (K)ILL, OR NEXT LINE _____				

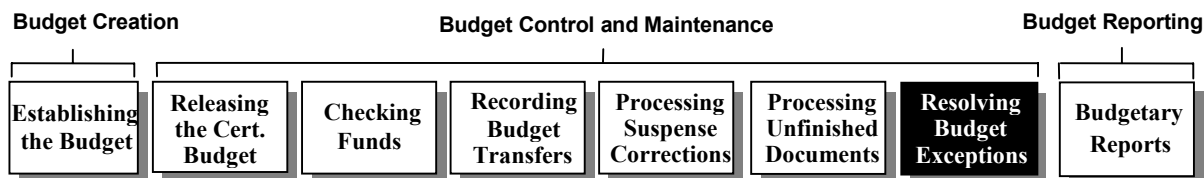
9. Type **C** in the TRANSACTION CODE field.
10. Type **1** over the 2 in the LEVEL OF FUNDS CHK field.
11. Type **1** over the 2 in the UPDATE AFF field and press **Enter** to reach the end of the document.
12. Tab to the OPTIONS field and type **END** in the OPTIONS field and press **Enter** to approve the document.

The *Budgetary Transfer Entry (221)* screen appears with the following message: **BC 222: XX14XXXXX HAS BEEN ENDED SUCCESSFULLY.**

## SUMMARY

You have inquired on and approved a document that was on the *Unfinished Documents Inquiry (181)* and *Unfinished Documents Status (182)* screens. If you have authorization, you may inquire and complete any type, status and source of documents using the unfinished document screens.

## Resolving Budgetary Exceptions



## Types of Exceptions

Available funds are checked before any documents are completed in the Accounts Payable, Inventory, Purchasing, and E-Procurement modules.

There are two types of exceptions that can occur when checking the Available Funds File:

- An **account exception** occurs when a valid General Ledger accounting distribution cited on the document line is not defined on the Available Funds File. Account exceptions usually occur when new distributions are entered in the General Ledger and have not been included on the Available Funds File. Within E-Procurement, an account exception occurs when the account or center is not available through the Additional Choices icon. New accounting distributions added to General Ledger during the day are available in E-Procurement the following morning.
- A **funds exception** occurs when funds are unavailable for an accounting distribution or an alternate level of control. If the current transaction is accepted, the available balance for the distribution is exceeded, even after a tolerance is applied.

## E-Procurement Documents with Funds Exceptions

When a funds exception occurs on an E-Procurement document, the document is returned with a Denied status. The requisition's Pre-Encumbrance Status field displays the message "Failed pre-encumbrance". A comment will also display in the comments section with the NCAS error message **BC225: Funds Not Available**.

The requisition may be resubmitted after a budget transfer adds additional funds to the accounting distribution. Other options include withdrawing the requisition and editing the document to:

- Delete the problem line
- Change the accounting distribution
- Adjust the quantity, price, or other cost related field to calculate a lower line cost
- Select the Pass to Budget Officer checkbox

Upon submit, E-Procurement will check for funds again. Or if the Pass to Budget Officer option is selected, the E-Procurement adds the Override Budget Officer role to the approval path. The Override Budget Officer can change the requisition, process a budget transfer and resubmit, deny the requisition, or override the funds exception.

## BC Documents with Exceptions

If an exception occurs within a Budgetary Control document detail line, the system displays a message on the screen. The message indicates that the document line has an exception.

Some examples of the error messages are as follows:

- **BC 224: ACCOUNT DISTRIBUTION INVALID**
- **BC 225: FUNDS NOT AVAILABLE FOR COMPANY/ACCT/CENTER**
- **BC 226: ACCOUNT DISTRIBUTION COMP/ACCT/CTR NOT POSTABLE**

You can resolve the exception by:

- Deleting the data for the line
- Changing the accounting distribution and reprocessing the line
- Holding the document for later resolution (The current line with the exception cannot be held.)
- If authorized, overriding the value of the Available Funds File or the Levels of Fund check

## Budgetary Control Exception Queue

## NOTES

Funds exceptions on Account Payable documents are passed automatically to the *Budgetary Control Exception Queue* for review by the agency's budget staff. Users can also pass funds exceptions on documents in the Inventory or Purchasing module to the *Budgetary Control Exception Queue*. If the budget exception is approved, the document is available for further processing. Some agencies may not allow overspending within the ranges established by the Available Funds File. If such is the case, documents are either rejected or placed on hold until funds can be transferred to cover the overexpenditure.

When a document is passed to the *Budgetary Control Exception Queue*, the system adds the line exception to the queue. The *BCQ* allows you to view and resolve the exceptions.

The Budgetary Control Exception Queue screen appears as follows:

OCP AP		BUDGETARY CONTROL EXCEPTION QUEUE				BCQ	
NEXT FUNCTION: _____		ACTION: _____		04/21/95		13:41:27	
REQUEST: _____							
=====							
COMPANY : XX01		CENTER : AAAA		999999999999		DOC TYPE : inv	
ENTITY : _____		DOC NBR: _____		RELEASE NBR: _____			
INV DATE: _____		PAY NBR: _____		LINE NUMBER: _____			
VNDR NBR: _____		VNDR SHORT NAME: _____					
		DOC				BC	
CO	CENTER	TYPE	ENTY	DOCUMENT NBR	LINE	AMOUNT	STATUS ACT
XX01	10002000	INV	XXPT	INVOICE #1	0001	60,000.00	FUNDS E _____
ACCT: 533110				VNDR: 560746125	A	INV DTE: 04/10/95	PAY NO: 001 000
XX01	10002000	INV	XXPT	INVOICE #2	0001	55,000.00	FUNDS E _____
ACCT: 533110				VNDR: 710415188	AH	INV DTE: 04/10/95	PAY NO: 001 000
XX01	10002000	INV	XXPT	INVOICE #3	0001	80,000.00	FUNDS E _____
ACCT: 533110				VNDR: 561301618	A	INV DTE: 04/10/95	PAY NO: 001 000
PAGE: 1 STATUS: END OF LIST							

Specific information may be requested to limit the display of documents on the *BCQ* screen. The following are the search criteria methods:

- To view all documents within a unique company *without* regard to center:
  - Type the company code in the COMPANY field
  - Type AAAA in the first CENTER field
  - Type 999999999999 in the last CENTER field
- To view documents within a unique company relating to a specific center range:

## NOTES

- Type the company code in the COMPANY field
- Type a more specific center range, such as 10001000 to 10002000
- Leave the document type blank to view all documents or type one of the following specific document types:
  - Type **INV** or **I** in the DOC TYPE field to view invoices
  - Type **PO** or **P** in the DOC TYPE field to view purchase orders (created through the Purchasing module only)
  - Type **REQ** or **R** in the DOC TYPE field to view requisitions (created through the Purchasing module only)
  - Type **UO** or **U** in the DOC TYPE field to view usage orders, which comprise the main document in the Inventory module

Additional fields that can be entered to limit the search criteria are as follows:

- Buying or paying entity
- Document number
- Invoice date
- Payment number
- Line number
- Vendor number
- Vendor short name

For more information on valid combinations, use online help.

Once search criteria has been entered, the following types of problem documents will be displayed in the BC STATUS column:

- A funds exception (FUNDS E)
- An account exception (ACCT EX)
- A funds rejection (FUNDS R)
- An account rejection (ACCT RE)

Once you know the problem with the document on the *BCQ*, you can take one of the following actions:


- Transfer funds to the deficient general ledger distribution, and re-edit the line on which the funds exception occurred
- Call the NCAS Support Services (Helpdesk) and request the missing general ledger distribution be added to the AFF and re-edit the account exception



- Approve the exception
- Reject the exception (remains on *BCQ* until deleted)

## NOTES

To view exceptions, you can access the *Budgetary Control Exception List, BCEL*. However, to resolve an exception, you must use the *BCQ*.


 Account and funds exceptions on E-Procurement documents must be processed within the E-Procurement system. E-Procurement document exceptions do not appear on the Budgetary Control Exception Queue screen.

The following walkthrough demonstrates how to view and reapply an invoice exception.

### WALKTHROUGH: *BCQ* - Invoice Exceptions with a Budget Transfer

#### SCENARIO

As a budget officer, you are responsible for reviewing and approving budgetary exceptions. Your agency allows users to pass documents to the *BCQ* if funds are not available. When you access the *BCQ*, you notice that there are several exceptions, including a \$60,000 exception.

1. Type **.AP** in the ACTION field and press  to access the *Accounts Payable* main menu (*APM*). (This screen can also be accessed from the Purchasing module.)

## NOTES

MSA AP	ACCOUNTS PAYABLE	APM
NEXT FUNCTION: <b>2</b> _____ ACTION: _____		
=====		
FUNCTIONS		SETUP/MAINTENANCE
ACTIVITY =====	DESCRIPTIONS =====	ACTIVITY =====
DEM	DOCUMENT ENTRY	CPM
DMM	DOCUMENT MAINTENANCE	CVM
DIM	DOCUMENT INQUIRY	SMM
PYM	PAYMENT CONTROLS	SYSTEM MAINTENANCE
BRM	BANK RECONCILIATION	
BEM	BUDGETARY EXCEPTIONS	

2. Type **BEM** in the NEXT FUNCTION field and press  to access the *Budgetary Control Exceptions Menu (BEM)* screen.

MSA AP	BUDGETARY CONTROL EXCEPTIONS MENU	BEM
NEXT FUNCTION: <b>3</b> _____ ACTION: _____		
=====		
FUNCTION =====	DESCRIPTION =====	
BCQ	BUDGETARY CONTROL EXCEPTION QUEUE	
BCEL	BUDGETARY CONTROL EXCEPTION LIST	

3. Type **BCQ** in the NEXT FUNCTION field and press  to access the *Budgetary Control Exception Queue (BCQ)* screen.


```

DBS AP                      BUDGETARY CONTROL EXCEPTION QUEUE          BCQ
NEXT FUNCTION: _____ ACTION: _____          04/10/95  16:11:08
REQUEST: _____
=====
COMPANY  ④ _____          CENTER :  ⑤ _____  ⑥ _____          DOC TYPE :  ⑦ _____
ENTITY   : _____          DOC NBR: _____          RELEASE NBR: _____
INV DATE: _____          PAY NBR: _____          LINE NUMBER: _____
VNDR NBR: _____          VNDR SHORT NAME: _____

          DOC                                BC
CO      CENTER  TYPE  ENTY  DOCUMENT NBR  LINE      AMOUNT  STATUS  ACT

```

**View the exception documents**

4. Type **XX01** in the COMPANY field.
5. Type **AAAA** (the lowest center number) in the first field of the CENTER field.
6. Type **999999999999** (the highest center number) in the second field of the CENTER field to display a range of centers.
7. Type **INV** (source document code) in the DOC TYPE field to view invoice exceptions.
8. Press  to access the *Budgetary Control Exception Queue (BCQ)* screen for the exceptions from the center range requested.

## NOTES

DBS AP		BUDGETARY CONTROL EXCEPTION QUEUE				BCQ	
NEXT FUNCTION: _____		ACTION: _____		04/21/95 13:41:27			
REQUEST: _____							
=====							
COMPANY : XX01		CENTER : AAAA		999999999999		DOC TYPE : inv	
ENTITY : _____		DOC NBR: _____		RELEASE NBR: _____			
INV DATE: _____		PAY NBR: _____		LINE NUMBER: _____			
VNDR NBR: _____		VNDR SHORT NAME: _____					
CO	CENTER	DOC TYPE	ENTY	DOCUMENT NBR	LINE	AMOUNT	BC STATUS ACT
XX01	10002000	INV 75PT		INVOICE #1 0001		60,000.00	FUNDS E
ACCT: 533110				VNDR: 560746125 A	INV DTE: 04/10/95	PAY NO: 001	000
XX01	10002000	INV 75PT		INVOICE #2 0001		55,000.00	FUNDS E
ACCT: 533110				VNDR: 710415188 AH	INV DTE: 04/10/95	PAY NO: 001	000
XX01	10002000	INV 75PT		INVOICE #3 0001		80,000.00	FUNDS E
ACCT: 533110				VNDR: 561301618 A	INV DTE: 04/10/95	PAY NO: 001	000
				PAGE: 1	STATUS:		

- View the STATUS field and note that it indicates a funds exception (FUNDS E) with the first invoice.

The screen indicates that a \$60,000 invoice needs to be paid from company XX01 and center 10002000. You need to determine the available balance for this accounting distribution by inquiring on the AFF.

### Inquire on the available funds

- Type **BC** in the ACTION field and press  to access the Budgetary Control module to start the inquiry process.
- Inquire on the Available Funds File. Use **Procedure 1: Inquiry on the Available Funds File** to help you inquire on the accounting distribution. (Use the accounting distribution from the BCQ.)

From your inquiry on the AFF, you have determined that you need to transfer funds. After researching your BD701, you determine you can transfer \$10,000:

- From company XX01, account 533110, center 10001000
- To company XX01, account 533110, center 10002000

Now you will go to BRS and enter a Type 14 Budget Revision. Once it is approved and you do a **Function 19**, then the revision goes through the interface overnight to NCAS.

Follow the instructor as you simulate a budget revision in the NCAS.

## NOTES

### Perform a budget transfer

12. Perform a budget transfer using **Procedure 3: Performing a Budget Transfer**. Use the above distributions to perform the budget transfer. For purposes of this course, you can record your document ID in the following boxes:

X	X	1	4						
---	---	---	---	--	--	--	--	--	--

Make sure you change the following fields on the *Budget Transfer Entry* (222) screen:

LEVELS OF FUNDS CHK = 1  
UPDATE AFF = 1

### Inquire on the available funds

13. Recheck the AFF after you have transferred funds. Use **Procedure 1: Inquire on the Available Funds File** to help you inquire on the accounting distribution.

The accounting distribution now has funds available to pay the invoice on the exception list. You can now return to the *BCQ* and process the exception.

### View the exception documents

14. Type **.AP** in the ACTION field and press  to return to the Accounts Payable main menu (*APM*).
15. Type **BCQ** in the NEXT FUNCTION field and press  to return to the *BCQ* screen.

## NOTES

OCP AP		BUDGETARY CONTROL EXCEPTION QUEUE				BCQ	
NEXT FUNCTION: _____		ACTION: _____		04/21/95 13:41:27			
REQUEST: _____							
=====							
COMPANY :	<b>16</b>	CENTER :	<b>17</b>	<b>18</b>	DOC TYPE :	<b>19</b>	
ENTITY :	_____	DOC NBR:	_____		RELEASE NBR:	_____	
INV DATE:	_____	PAY NBR:	_____		LINE NUMBER:	_____	
VNDR NBR:	_____	VNDR SHORT NAME:	_____				
		DOC				BC	
CO	CENTER	TYPE	ENTY	DOCUMENT NBR	LINE	AMOUNT	STATUS ACT
							_____
							_____
							_____
							_____
PAGE:		STATUS:					

You need to type in the following information each time you return to the BCQ:

- Company number in the COMPANY field
- Lowest center number in the first field of the CENTER field
- Highest center number in the second field of the CENTER field
- Source document code in the DOC TYPE field

16. Type **XX01** in the COMPANY field.
17. Type **AAAA** (the lowest center number) in the first field of the CENTER field.
18. Type **999999999999** (the highest center number) in the second field of the CENTER field to display a range of centers.
19. Type **INV** (source document code) in the DOC TYPE field and press **Enter** to view the invoice exceptions.

## NOTES

DBS AP		BUDGETARY CONTROL EXCEPTION QUEUE				BCQ	
NEXT FUNCTION: _____		ACTION: _____		04/21/95 13:41:27			
REQUEST: _____							
=====							
COMPANY : XX01		CENTER : 0000		999999999999		DOC TYPE : INV	
ENTITY : _____		DOC NBR: _____		RELEASE NBR: _____			
INV DATE: _____		PAY NBR: _____		LINE NUMBER: _____			
VNDR NBR: _____		VNDR SHORT NAME: _____					
		DOC				BC	
CO	CENTER	TYPE	ENTY	DOCUMENT NBR	LINE	AMOUNT	STATUS ACT
XX01	10002000	INV	XXPT	INVOICE #1 0001		60,000.00	FUNDS E <b>20</b>
ACCT: 533110				VNDR: 560677225 A	INV DTE: 04/10/95	PAY NO: 001 000	
XX01	10002000	INV	XXPT	INVOICE #2 0001		55,000.00	FUNDS E _____
ACCT: 533110				VNDR: 710415188 AH	INV DTE: 04/10/95	PAY NO: 001 000	
XX01	10002000	INV	XXPT	INVOICE #3 0001		80,000.00	FUNDS E _____
ACCT: 533110				VNDR: 561301618 A	INV DTE: 04/10/95	PAY NO: 001 000	
		PAGE: 1		STATUS: END OF LIST			

You will notice that the \$60,000 invoice exception is still on the *BCQ* screen. However, we can now process the invoice because funds are available.

### Correct the exception

20. Type **E** in the ACT (activity) field and press **Enter** to edit the line. The Available Funds File will be rechecked and if funds are available the exception will be removed.

### Inquire on the available funds

21. Type **.BC** in the ACTION field to inquire on the available balance after the invoice has been applied. Use **Procedure 1: Inquiry on the Available Funds File** to help you inquire on the accounting distribution.

The available balance has decreased (which indicates that the invoice has been processed).

The AFF has decreased by \$60,000.00; which is the amount needed to process the invoice.

You can take one of the following actions to resolve a BC exception:

**A** = Accept the exception

**E** = Edit the document line to remove the exception

**N** = Reject the document line

## NOTES

## WALKTHROUGH: Approving an Invoice Exception

### SCENARIO

As a budget officer, you have accessed the *BCQ* to view and process any budget exception transactions. You notice that there is a invoice funds exception for \$80,000. You have the authority to approve this exception.

OCP AP		BUDGETARY CONTROL EXCEPTION QUEUE				BCQ	
NEXT FUNCTION: _____		ACTION: _____		04/21/95 13:41:27			
REQUEST: _____		=====					
COMPANY : XX01		CENTER : AAAA		999999999999		DOC TYPE : inv	
ENTITY : _____		DOC NBR: _____		RELEASE NBR: _____			
INV DATE: _____		PAY NBR: _____		LINE NUMBER: _____			
VNDR NBR: _____		VNDR SHORT NAME: _____					
		DOC				BC	
CO	CENTER	TYPE	ENTY	DOCUMENT NBR	LINE	AMOUNT	STATUS ACT
XX01	10002000	INV	XXPT	INVOICE #2	0001	55,000.00	FUNDS E _____
ACCT: 533110		VNDR: 710415188		AH INV DTE: 04/10/95		PAY NO: 001 000	
XX01 10002000		INV XXPT		INVOICE #3 0001		80,000.00 FUNDS E <b>1</b> _____	
ACCT: 533110		VNDR: 561301618		A INV DTE: 04/10/95		PAY NO: 001 000	
PAGE: 1 STATUS: END OF LIST							

The list contains the \$80,000 funds exception, as well as other funds exceptions. Note that the original invoice exception for \$60,000 is no longer on the *BCQ* screen.

We are now going to approve the \$80,000 document.

### Approve the exception

1. Type **A** in the ACT (activity) field next to the invoice exception on the list and press **Enter** to approve the exception.

The invoice has been applied against the Available Funds File causing a negative balance, and the invoice is cleared from the screen.

You can also reject an exception by typing **N** in the ACT field. The document will remain outstanding until the document is deleted within the originating source application, approved or reapplied.



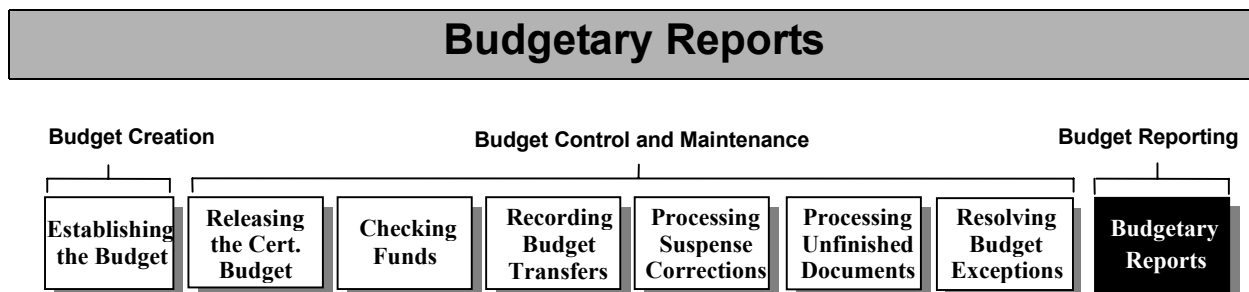
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## ***SUMMARY***

## ***NOTES***

We have used *BCQ* to process funds exceptions and approve transactions. This queue is used to determine how to resolve budgetary exceptions.





## Types of Reports

The Budgetary Control module generates many reports that can be viewed and used to perform budget functions. There are three main types of reports:

- **Interface reports** describe the transactions that are generated from an external system posting to the NCAS. These reports can be viewed in Systemware.
- **Budgetary management reports** provide information for managing the budget. These reports can be viewed through two information access tools: Decision Support System and mainframe-generated reports.
  - **Mainframe-generated reports** provide the reports needed to complete the budgetary process and are viewed using the Systemware and the Information Expert (IE) system.
  - **Decision Support System (DSS) report views** provide different ways of accessing the NCAS budget data. The information can be viewed by different combinations of accounting distributions (company, account, center) and NCAS reporting elements (budget code, budget fund.)

The following section describes the three types of reports in more detail. Copies of the off-line reports are included in the *Reports* section of this document. (For a complete listing of the reports, see **QRG 4: Budget Reports**.) The available examples of the DSS views are included in the *QRG* section of this document. (See **QRG 6: Decision Support Software Views**.) **Control reports** describe unfinished documents, document entries, budgetary exceptions, and budgetary approvals. Control reports can be viewed in Systemware to verify budgetary transactions.

---

## Interface Reports

The Budget Preparation System interface produces two reports:

- **BPS to GL Interface Posting Accounts** lists the amounts by accounting distribution with sub-totals at the company/fund level. The report lists:
  - Budget Code
  - Fund
  - Company
  - Account
  - Center
  - Amount
  - DR/CR
  - Description
- **BPS Master File Discrepancies** lists errors that would prevent an accounting distribution from being added online. The report lists:
  - Company
  - Account
  - Center
  - Amount
  - Error Message

### ***Budget Revision System (BRS)***

There are four *daily* BRS-to-BC interface reports that verify BRS processing. These reports are available whenever data has been interfaced into the BC module from BRS.

- The **BC Document Detail** report lists the transactions recorded in BRS that have been generated via the interface. A total for each document is presented. The report lists:
  - Document ID
  - Accounting rules
  - Accounting distributions (company, account, center)
  - Reference numbers (11XXXX, 12XXXX, 14XXXX)
  - Debit or credit amounts of the transfers
  - Totals for the accounting rules
  - Document totals
  - Company totals
- The **Invalid Accounting Distributions Not Processed by NCAS** report lists documents with invalid accounting distributions. These entries will require maintenance to correct them.

## NOTES

- The **Revisions to the Certified Budget** and the **Revisions to the Authorized Budget** reports lists all the transactions that were described as revisions to the certified or authorized budget. The reports list:
  - Document ID
  - Accounting rules
  - Accounting distributions (company, account, center)
  - Reference numbers (11XXXX, 12XXXX, 14XXXX)
  - Debit or credit amounts of the transfers
  - Totals for the accounting rules
  - Document totals
  - Company totals

### ***Budget Revision System (BRS) Second Year 606 Transaction***

There are two BRS Second Year interface reports to assist in verifying that all transactions have been processed by the interface.

- The **BRS Second Year Revisions Posting Transactions** report lists the budgetary amount by accounting distribution sorted by budget code and BRS Reference number. Agencies use this report to insure that the interface amounts are correct and that all second year 606 transactions were processed.
- The **Interface Error** reports lists errors that would prevent an accounting distribution from being added online. Review the Batch Proof List report for other invalid and/or inactive accounting distribution errors. These errors must be corrected before the agency tries to release the batch from Suspended Batch Master (SBM).

## **Control Reports**

Control reports are the most frequently used budgetary reports.

- The **BC 540001 - BC Batch Document Entry Parameter Edit** report lists all transactions that are entered into the BC module and validated by the system. If any of the transactions contains errors, it lists the transaction with an error message.
- The **BC 540002 - BC Batch Document Entry Report** provides a summary of the documents that were successfully added to the NCAS by each agency. The report lists the following:
  - Document type
  - Document ID
  - Application area
  - Effective date
  - Total amount of the transaction for that document type

## NOTES

It describes the following items in more detail:

- Line numbers
- Descriptions
- Accounting distributions
- Accounting rules
- Amount of the transfer for the document type

For each document type, there is a summary of the amounts processed, amounts updated to the Available Funds File and the amounts rejected.

- The **BC On-line Activity Report** is used as a batch proof listing to verify the nature and the number of BC documents. The report is specific to application area. For each document type-data type combination, it lists the following:
  - Number of documents entered
  - Total number of lines assigned to those documents
  - Total debit and credit amounts of those lines
- The **BC 99302 - BC Unfinished Document Report** is used to identify and determine what action to take on unfinished documents in the BC Document File. The action messages are as follows:
  - A **Document Killed** message indicates that the document information has been deleted. Either the document key or the document header was the only information entered.
  - A **Document Ended** message indicates that the document was completed.
  - A **Generated Balancing Entry** message indicates that an additional detail line was generated to balance and complete the document.
  - A **Must Be Completed** message indicates that the mass approval policy does not allow the system to take any action. The document needs to be completed online.
- The **BC Extract for Financial Controller** report describes the commitment, encumbrance, and expense transactions extracted from the BC Transaction File according to the source system and company. This report is helpful in verifying that transactions were passed from BC to Financial Controller.

Transactions are extracted to Financial Controller if the:

  - Document is complete
  - Transaction has not been extracted
  - Extract indicator is Y
  - General ledger effective dates are earlier or the same as the extract dates

## NOTES

- The **BC Memo to Actual Move Summary** report is a summary listing of the total allotments, expenses, encumbrances, and commitments extracted. Transactions that were extracted are moved from the memo field on the AFF to the actual field on the AFF. (The memo and actual fields are added together to display the actual allotment, expense, commitment and encumbrance amounts on the *Available Funds File* screen.)
- The **BC - R0001 - Budgetary Control Exception** report lists document lines with exceptions that were passed to the *Budgetary Control Exception Queue (BCQ)*. This report is used to correct budget exceptions and includes information appropriate to each document type.

The report identifies each document line with:

- Date entered
  - General ledger effective date
  - Amount used in the check for available funds
  - Status message for the exception type
- The **BC - R0002 - Budgetary Control Approval Activity** report lists all approvals or re-edited exceptions for a specific company and center. This report is used to track approvals and to identify the number of approvals per document type.

## Budgetary Management Reports

The following management reports are used to manage an agency's budget:

- The **BD 701** report is used to help track budget amounts for accounting distributions for each agency. The report lists:
  - Expenditure, revenue and appropriation summaries by budget code
  - Expenditure, revenue and appropriation summaries by purpose
  - Expenditure, revenue and appropriation summaries by account code
  - Expenditure, revenue and appropriation summaries by budget fund for each accounting distribution
  - Totals for the budgeted amounts
  - Actual amounts
  - Unrealized/unexpended amounts
  - Encumbered amounts
- The monthly **BD 702** lists the monthly report balances for appropriations and allotments for each company and budget code.

## NOTES

## Running Reports

The control, interface and budgetary management reports can be accessed through Systemware.

Accessing the DSS views and using Information Expert is discussed in more detail in the *DSS Basics* training course, and *IE Basics* training course.

## DSS Online Views

The following information is available in the DSS system:

- The **AFF Management Control** view is of the authorized line item budgets, commitments, encumbrances, expenditures and available balances from the Available Funds File. The following data elements can be viewed:
  - Budget code
  - Financial reporting unit
  - Account
  - Grant year
  - Budget control fund/budget code
  - Center
  - Program code (report levels)
- The **GL Budget Code Control** views are of any activity (revenues and expenditures) in all accounts from the General Ledger. The following data elements can be viewed:
  - Budget code
  - Financial reporting unit
  - Account
  - Grant year
  - Budget control fund/budget code
  - Center
  - Program code (report levels)
  - Fiscal year
  - Time periods
- The **GL GASB Control** views allow agencies to analyze current and prior period GL activity with a focus on the detail GASB number. This view can also be used to show different trends using the following data elements:
  - Detail GASB number
  - Financial reporting unit
  - GAAP fund type
  - Account
  - Budget control fund/budget code
  - Center
  - Time periods



## NOTES

- The **MM Open Documents by Account View** is useful for viewing details of encumbrances and commitments by accounting distribution. Commitments and encumbrances are displayed under budget funds. This arrangement reduces the amount of irrelevant data users encounter when reviewing accounting distributions. The following data elements can be viewed:
  - Company
  - Accounts
  - Grant Year
  - Budget Code/Fund/Tx Type
  - type [transaction type] means Commitments and Encumbrances)
  - Cost Centers
  - Requesters/Vendors
  - Aging
  - Balance
- The **MM Open Documents by Requester/Vendor View** is the most appropriate view to review outstanding commitments and encumbrances. The information uncovered from the MM Open Documents by Requester/Vendor view can be used to make inquiries in NCAS against open PO lines, Requisition lines, and Invoice lines. The following data elements can be viewed:
  - Company
  - Accounts
  - Grant Year
  - Budget Code/Fund/Tx Type
  - (tx type [transaction type] means Commitments and Encumbrances)
  - Cost Centers
  - Requesters/Vendors
  - Aging
  - Balance

## SUMMARY

This course explained how the budget officer uses the NCAS to:

- Create the budget
- Maintain the budget on a day-to-day basis including:
  - Tracking the availability of funds
  - Transferring funds from one distribution to another
- Approve incomplete documents



## Procedure 1: Inquiry on the Available Funds File

### After signing on:

1. Type **.BC** in the ACTION field on any screen and press  to access the *Budgetary Control Menu (001)* screen. (You must type the period.)
2. Type **1** in the NEXT FUNCTION field and press  to access the *Budgetary Control Inquiry Menu (100)* screen.
3. Type **6** in the NEXT FUNCTION field and press  to access the *Available Funds Inquiry (161)* screen.
4. Type **your company number** in the COMPANY field.
5. Type **your account number** in the ACCOUNT field.
6. Type your center number in the CENTER field. Press  to access the *Available Funds Inquiry (162)* screen.



## Procedure 2: Inquiry on Company Policy




Policies are established and maintained by the Office of the State Controller. You can modify these policies by requesting changes through the OSC.

### After signing on:




1. Type **.BC** in the ACTION field on any screen and press  to access the *Budgetary Control Menu (001)* screen. (You must type the period.)
2. Type **1** in the NEXT FUNCTION field and press  to access the *Budgetary Control Inquiry Menu (100)* screen.
3. Type **7** in the NEXT FUNCTION field and press  to access the *Budgetary Control Policy Inquiry (171)* screen.
4. Type **2** in the NEXT FUNCTION field and press  to access the *Company Policy Inquiry (173)* screen.
5. Type **your company number** in the COMPANY field.
6. Type one of the following source system abbreviations in the SOURCE SYSTEM field:
  - PS** (Purchasing and E-Procurement)
  - AP** (Accounts Payable)
  - BC** (Budgetary Control)
  - IN** (Inventory)
7. Press  to view the *Company Policy Inquiry (173)* screen with the completed company policy.






## Procedure 3: Performing a Manual Budget Transfer

 A credit entry will *increase* an expenditure budgeted amount and a debit will *decrease* it. A debit entry will *increase* an estimated revenue amount and a credit will *decrease* it. Performing a budget transfer would be used to make corrections that only affect NCAS, for certain Capital Improvement budget transactions or for Inventory consumption budgeting.

### After signing on:

1. Type **.BC** in the ACTION field on any screen and press  to access the *Budgetary Control Menu (001)* screen. (You must type the period.)
2. Type **2** in the NEXT FUNCTION field and press  to access the *Budgetary Control Document Entry Menu (200)* screen.
3. Type **2** in the NEXT FUNCTION field and press  to access the *Budgetary Transfer Entry (221)* screen.
4. Type **A** in the OPTION field to create a new budget transfer. Type **C** to continue work on a budget transfer.
5. Type **your document ID number** in the DOCUMENT ID field.

 Your agency will have a standard numbering system for these transactions.
6. Type **your initials** in the APPLICATION AREA field and press  to access the *Budgetary Transfer Entry (222)* screen.
7. Type the **current date** (MMDDYY format) in the EFFECTIVE DATE field.
8. Type the **total amount being transferred** in the TOTAL field. (Be sure to include the decimal point.)
9. Type **your company number** in the COMPANY id field and press  to access the *Budget Transfer Entry (223)* screen.
10. Type a **sequence number, beginning with 0001** in the LINE field.
11. Type one of the following in the TRANSACTION CODE field:
  - A** (to add)
  - C** (to change)
  - D** (to delete)
  - \*** (to hold)
12. Type **the account number** you wish to credit or debit in the COMP/ACCT/CNTR field.

- 
13.  to the CNTR part of the COMP/ACCT/CNTR field and type **your center number**.
  14. Type the **amount being debited** or **credited** in the DEBIT/CREDIT amount field.
  15. To credit the account, type **CR** (or **60**) in the DEBIT/CREDIT CODE field.  
To debit the account, type **DR** (or **10**) in the DEBIT/CREDIT CODE field.
  16. Type **a description that will enable you to track the transaction** in the DESCRIPTION field and press . The system is now ready to accept additional lines of your budget transfer.
  17. Repeat Steps 10 through 16 until all lines of the budget transfer are complete.
  18. When the last line has been entered,  to the OPTIONS field, type **E** (end) and press . You return to the 221 screen and a message appears indicating the transaction status. All transfers will be electronically approved.



## Procedure 4: Budgetary Exceptions

### After signing on:


1. Type **.AP** in the ACTION field on any screen and press  to access the *Accounts Payable (APM)* screen. (You must type the period.)
2. OPTIONAL: Type **BEM** in the NEXT FUNCTION field and press  to access the *Budgetary Control Exceptions Menu (BEM)* screen.
3. Type **BCQ** in the NEXT FUNCTION field and press  to access the *Budgetary Control Exceptions Queue (BCQ)* screen.
4. Type **your company number** in the COMPANY field.
5. Type the **lowest center number** in the first CENTER field
6. Type the **highest center number** in the second CENTER field and press  to access the *Budgetary Control Exception Queue (BCQ)* screen.
7. Type a **valid source document code** in the DOC TYPE field. The following are the valid codes:
  - INV** (Inventory)
  - REQ** (Requisitions-Purchasing Module)
  - PO** (Purchase Orders-Purchasing Module)
  - UO** (Usage Orders)
8. Press  to access the *Budgetary Control Exception Queue (BCQ)* screen.
9. View the STATUS field to determine the problem with the document. The following are the possible problems:
  - FUNDS E** (Funds Exception)
  - ACCT EX** (Account Exception)
  - FUNDS R** (Funds Rejection)
  - ACCT RE** (Account Rejection)
10. Inquire on the Available Funds File for the accounting distribution of the problem document. See **Procedure 1: Inquiry on the Available Funds File**.
11. Perform a budget transfer (if necessary) to update the available funds.
12. Type **.AP** in the ACTION field and press  to return to the *APM* menu.
13. Repeat Steps 4 through 6 and press  to access the *Budgetary Control Exceptions Queue (BCQ)* screen.

**14.** Type one of the following in the ACT field:

- E** (to edit the document)
- A** (to accept the document)
- N** (to reject the document)



You must have the authority to accept any exception on the *Budgetary Control Exception Queue* that will cause a negative available balance.

**15.** Press  to accept the document action.

## Procedure 5: Unfinished Document Inquiries

### After signing on:

1. Type **.BC** in the ACTION field on any screen and press  to access the *Budgetary Control Menu (001)* screen. (You must type the period.)
2. Type **1** in the NEXT FUNCTION field and press  to access the *Budgetary Control Inquiry Menu (100)* screen.
3. Type **8** in the NEXT FUNCTION field and press  to access the *Unfinished Documents Inquiry (181)* screen.
4. Type **any character** in the field next to the document type requested.
5. Type **any character** in the field next to the status type requested.
6. OPTIONAL: Type **your agency number** in the AGENCY ID field and press  to access the *Unfinished Documents Status (182)* screen. This will only show documents for your agency. Leave blank to view all unfinished documents.
7. Type one of the following in the SEL field to access a document from the list:
  - E** (to edit the document)
  - I** (to inquire on the document)
8. Press  to access the document indicated from the *Unfinished Document Status (182)* screen.



## Procedure 6: Accessing the Practice Region

**After the CICS region banner is displayed:**

1. Type **your RACF ID** in the USERID field.
2. Ignore the BILL-CDE field. (Nothing needs to be entered in this field.)
3.  twice and type **your password** in the PASSWORD field.
4. Press .
5. On the blank screen, type **msas** and press .

**Once the NCAS screen appears:**

6. Once the NCAS screen appears, type **your assigned user ID** in the OPERATOR ID field. (You may obtain a user ID from your Agency Project Coordinator or System Administrator.)
7. Type **password** in the PASSWORD field.
8. Press .



## QRG 1: Available Funds Options

The following table lists each field on the *Available Funds Inquiry (162)* screen, the corresponding option, the possible values, and a brief description of the option.

Type	Option	Values	Description
LVL	Level of Control	0-9	Indicates level of the accounting distribution in the hierarchy for funds control.
POST	Postable	Y (Yes) N (No)	Indicates whether the accounting distribution is defined to the General Ledger as well as the AFF and if it is postable.
OVEREXPEND TOLERANCE AMT/PCT	Tolerance	0-9999 0-99.9%	Indicates how much a budget can be overspent. Enter an amount or a percentage, or both.
BDG GRP	Budget Group	2 character code	Indicates code for procedures developed with Information Expert
YTD LTD	To-Date Balance	Y (YTD) Year to Date L (LTD) Life to Date	Indicates which balances are being used from the general ledger.
APP	Appropriate	Y (Yes) N (No)	Indicates funds are budgeted for the accounting distribution at this level.
EST REV	Revenue Tracking	Y (Yes) N (No)	Indicates if using an estimated revenue balance.
EXP	Expense	Y (Yes) N (No)	Indicates expenses are tracked at this level.
ENC	Encumber	Y (Yes) N (No)	Indicates encumbrances are tracked at this level.
COMM	Commit	Y (Yes) N (No)	Indicates commitments are tracked at this level.
CLS	Account Class	0-8	Indicates the processing class type of an account
GRP	Account Group	1-9	Indicates the group type of an account
STAT	Status	0 = Active 1 = Inactive	Indicates the accounting distribution is postable
ACTIVATE DATE		Numeric	Identifies the starting date when an accounting distribution is postable
INACTIVATE DATE		Numeric	Identifies the date when the accounting distribution is no longer postable





## **QRG 2: Budget Transfer Entry**

See the following Budgetary Control Entry Form.

**AGENCY NAME**  
**BUDGETARY CONTROL ENTRY**

[illegible]

Page \_\_\_\_\_ of \_\_\_\_\_

--	--

--	--	--	--	--	--

11

11

TOTAL DEBITS:      \$ \_\_\_\_\_ . \_\_\_\_\_

TOTAL CREDITS: \$ \_\_\_\_\_ . \_\_\_\_\_

Data Type 1 Total     \$                      .           

TYPE OF ENTRY:	
JOURNAL VOUCHER	<input type="checkbox"/>
BUDGET TRANSFER	<input type="checkbox"/>
BUDGET CREATION	<input type="checkbox"/>
ENCUMBRANCE ADJ	<input type="checkbox"/>
COMMITMENT ADJ	<input type="checkbox"/>

Line #	COMPANY	ACCOUNT	CENTER	AMOUNT	DR/CR	LINE DESCRIPTION	ACCT RULE
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							

JUSTIFICATION: \_\_\_\_\_

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

Entered by: \_\_\_\_\_ Date: \_\_\_\_\_

INSTRUCTIONS: Preparer must complete the following: Document ID (per instructions), GL Effective Date, Page, Company, Account, Center, Amount, DR/CR , Description (optional), Total Debits, Total Credits, Prepared By, Date and Explanation. The description cannot exceed 30 characters; it will be keyed exactly as written. All forms must be reviewed and approved by someone in the preparer's section. Every line must be valid and funds must be available prior to submitting the entry to be keyed.

## QRG 3: Document IDs and Document ID Log

The document ID is a unique code that identifies each document. Two documents cannot have the same document ID. It is made up of the following fields:

Positions	1 - 2	3 - 4	5 - 10
	<b>X X</b>	<b>X X</b>	<b>XXXXXX</b>
Dept _____			
BC Transaction Type _____			
Agency Defined _____			

The department number (positions 1 and 2 of the document ID) comprises the first two digits of the agency's company number.

The NCAS -BC Document Code (positions 3 and 4 of the document ID) must be selected from the following list:

### 1X Budgetary Entries

- 11 Certified Budget Entry
- 12 Authorized Budget Entry
- 13 Inventory Consumption Budget Entry
- 14 Internal Budget Entry
- 17 Quarterly Allotment/Reversion/Revision

### 2X Cash Accounting

- 21 Cash Receipt
- 22 Cash Requisition
- 23 Cash Receipts Accrual (used to identify cash deposits eligible for accrual)
- 24 Cash Disbursement
- 25 Cash Transfer-In (Deposits)
- 27 Cash Transfer-Out (Disbursements)
- 28 Cash Adjustment Entry (Debit entry affects deposits; credit entry affects disbursements)
- 29 Cash Adjustment Entry (Net credit entry affects deposits; net debit entry affect disbursements)

### 3X Other Adjusting Entries

- 31 Correcting/Adjusting Entry
- 32 Thirteenth Month Reversal
- 33 Thirteenth Month Accrual (when used with a 6/30 effective date, automatically creates reversing entries for 6/30 of the subsequent year)
- 34 Thirteenth Month Accrual (Not reversed)
- 35 Beginning Balance
- 37 Fixed Asset Adjustment
- 38 Encumbrance/Commitment Adjustment
- 39 Miscellaneous Agency Adjustment

### 9X System Generated Entries

---

The agency-defined portion of the document ID (positions 5 through 10) may be made up of both letters and numbers. Each agency is responsible for determining its policy regarding this portion of the document ID code.

Transaction type codes are subject to change. Refer to NCAS Information Guide (SIG) for any adjustments.

For an example of a DOCUMENT ID LOG, see the following page.

## Page \_\_\_\_\_

[illegible]



## QRG 4: Budget Reports

Report Group	Report Names	Location	Report Type	Usage	Frequency
BC305-1: BRS to BC	BRS to BC Interface - BC Document Detail	Systemware	Interface	Lists document totals by accounting rules and <u>document totals</u>	Daily, if necessary
	BRS to BC Interface - Invalid Account Posted Distribution	Systemware	Interface	Lists invalid accounting distributions posted to the <u>suspense account</u>	Daily, if necessary
	BRS to BC Interface - Revisions to the Authorized Budget	Systemware	Interface	Lists transfers that were made to the authorized <u>budget</u>	Daily, if necessary
	BRS to BC Interface - Revisions to the Certified Budget	Systemware	Interface	Lists transfers that were made to the certified <u>budget</u>	Daily, if necessary
BC 310-1: BC Batch Reports	BC 540001 - BC Batch Document Entry Parameter Edit	Systemware	Interface	Lists documents that have been entered in BC. Includes <u>transactions with errors</u> .	Daily, if necessary
	BC 540002 - BC Batch Document Entry Report	Systemware	Interface	Lists a summary of documents successfully added to NCAS	Daily, if necessary
FC7 14-1 BPS Interface	BPS to GL Interface Posting Accounts	Systemware	Interface	Lists amounts by accounting distribution with company fund <u>totals</u>	Daily, if necessary
	BPS Master File Discrepancies Report	Systemware	Interface	Lists master file errors that prevent accounts from being added <u>online</u>	Daily, if necessary
FC 717-1 2nd Year BRS Rev	BRS Second Year Revisions Posting Transactions	Systemware	Interface	Lists amounts by accounting distribution sorted by budget code and BRS Reference <u>number</u>	Daily, if necessary
	Interface Error	Systemware	Interface	Lists errors that would prevent an accounting distribution from being added <u>online</u>	Daily, if necessary
BC 310-2: BC Activity Reports	BC online Activity Report	Systemware	Control	Lists online daily transactions	Daily, if necessary
BC 320-1: BC Audit Reports	BC 99302 - BC Unfinished Document Report	Systemware	Control	Lists the unfinished documents entered in BC	Daily, if necessary
	BC Extract for Financial Controller	Systemware	Control	Lists what is extracted from BC to FC for each <u>source system</u>	Daily, if necessary
	BC Memo to Actual Move Summary	Systemware	Control	Lists the totals moved from the encumbrance memo field to the actual <u>field</u>	Daily, if necessary
MM 120-1: BC Exception/ Approval	BC - R0001 - Budgetary Control Exception	Systemware	Control	Lists exception transactions (same as on-line BCQ)	Daily, if necessary
	BC - R0002 - Budgetary Control Approval Activity	Systemware	Control	Lists approvals or re-edited exceptions from the BCQ	Daily, if necessary





## QRG 5: BRS/BPS Screens

### Office of State Budget and Management Budget Revision System

```

RK05                                BUDGET REVISION SYSTEM                                PAGE
DEPARTMENT OF CORRECTION                                PART PAYABLE DATE MM DD YY
CODE 14500 606 NO. 12 9999          FISCAL YEAR 94 95          EFFECTIVE DATE MM DD YY
SUBJECT                                SUBMITTED MM DD YY
STATUS NEW 606          SEPARATE ATTACHMNT SENT CODES          APPROVD MM DD YY
REQUIREMENTS:                                ** FIRST YEAR **** ** SECOND YEAR **
COMPANY ACCOUNT          CENTER          INCREASE DECREASE INCREASE DECREASE
1 53 -----
2 53 -----
3 53 -----
4 53 -----
ESTIMATED RECEIPTS:
1 43 -----
2 43 -----
3 43 -----
4 43 -----
APPROPRIATION
POSITIONS:FUND OBJECT CLASS TITLE          POSITION NUMBER          SALARY GRD SCHEM FTE
1
2
3
NEXT:FUNCTION          BUDGET CODE          606 NO.          USER          PAGE          YEAR
606 DOES NOT EXIST.FILL IN DATA;PRESS ENTER TO ADD 606 AND RECEIVE NEXT SCREEN
PRESS PF3 KEY TO VIEW SELECTION MENU;PF9 TO VIEW NEXT 606;PF11 FOR LIST
  
```

### Function 05 Data Entry Screen for Agency's BD606 Form NCAS Account Format

### Office of State Budget, and Management Budget Preparation System

```

                                BUDGET PREPARATION SYSTEM
BUDGET CODE 14500 DEPARTMENT OF CORRECTIONS          DEPT 4500 FISCAL YEARS 95 97
CHOOSE THE DATA TO BE UPDATED: - PREV CERTIFIED BUDGET          CALCULATE AMOUNT FROM
                                - ACTUAL EXPENDITURES          PERCENT ENTERED. USE
REFERENCE NO. -- ----          - AUTHORIZED BUDGET          AS THE BASIS:
                                - CONTINUATION          ACTUAL EXPENDITURES
                                - EXPANSION BUDGET          AUTHORIZED BUDGET
-----
COMPANY OBJ/ACCOUNT FUND/CENTER YEAR 1 AMOUNT YEAR 2 AMOUNT YR1 COUNT YR2 COUNT
REQUIREMENTS/EXPENDITURES
---- 53 -----
---- 53 -----
---- 53 -----
---- 53 -----
---- 53 -----
ESTIMATED RECEIPTS
---- 43 -----
---- 43 -----
---- 43 -----
---- 43 -----
---- 43 -----
NEXT:FUNCTION -- BUDGET CODE ----- FUND ---- OBJECT -- ---- PAGE --- YEAR --
  
```

### Input Format for the NCAS Accounting System



## **QRG 6: Decision Support Software (DSS) Views**

The following screen prints are the current views available from the DSS:

- GL Budget Code Control View
- GL GASB Control View
- AFF Management Control View
- MM Open Documents by Requester/Vendor View
- MM Open Documents by Account

See the following screen pages for examples of these views.

PowerPlay - [14xbudgt.ppr of 14xbudgt (Explorer) (Read Only)]

File Edit View Insert Explore Format Tools Window Help

14 OSC Budget Type Accounts Grant Year Budget Codes/Funds OSC Cost Centers Fiscal Year Fiscal Period MEASURES

	YTD CERT BUDGET	YTD AUTH BUDGET	YTD ENCUMBRANC	MTD ACTUAL	QTD ACTUAL	YTD FISCAL ACTUAL	Unex p
EXP + ADJ TO CASH	197,873,871.00	222,118,975.00	15,233,198.66	16,067,596.88	40,523,469.09	137,573,956.77	####
REV + ADJ TO CASH	22,400,213.00	33,749,317.00	0.00	2,458,286.75	9,260,250.18	36,574,174.66	####
BUDGETARY ACCOUNTS	-160,485,132.93	160,485,132.93	0.00	0.00	0.00	0.00	####
<b>Accounts</b>	<b>59,788,951.07</b>	<b>416,353,424.93</b>	<b>15,233,198.66</b>	<b>18,525,883.63</b>	<b>49,783,719.27</b>	<b>174,148,131.43</b>	<b>####</b>

For Help, press F1.

PowerPlay - [14xgasb.ppr of 14xgasb (Explorer) (Read Only)]

File Edit View Insert Explore Format Tools Window Help

14 OSC All GASB Numbers GAAP Fund Type All Accounts All Exp Functions Budget Codes/Funds Fiscal Year Fiscal Period

MTD ACTUAL

	140 OFFICE OF THE STATE	14 OSC
BALANCE SHEET ACCOUNTS	-2,465,528.15	-2,465,528.15
OPERATING STATEMENT ACCOUNTS	30,161,834.02	30,161,834.02
<b>All Accounts</b>	<b>27,696,305.87</b>	<b>27,696,305.87</b>

For Help, press F1.

PowerPlay - [14xmgmt.ppr of 14xmgmt (Explorer) (Read Only)]

File Edit View Insert Explore Format Tools Window Help

14 OSC Budget Type Operating Stmt Accounts Grant Year Budget Codes/Funds OSC Cost Centers MEASURES

	YTD AUTH BUDGET	COMMITMENT	YTD ENCUMBRANC	YTD ACTUAL	AUTH AVAIL BAL
EXPENDITURES	0.00	2,201.20	1,119,499.34	2,967,768.82	-4,089,469.36
REVENUES	0.00	0.00	0.00	566,788.21	-566,788.21
<b>Operating Stmt Accounts</b>	<b>0.00</b>	<b>2,201.20</b>	<b>1,119,499.34</b>	<b>3,534,557.03</b>	<b>-4,656,257.57</b>

For Help, press F1.



PowerPlay - [14xmract.ppr of 14xmmopn (Reporter) (Read Only)]			
File Edit View Insert Explore Calculate Format Tools Window Help			
14 OSC   OSC ACCOUNTS   GRANT YEAR   BUDGET CODE/FUND/TX TYPE   OSC COST CENTERS   REQUESTERS/VENDORS   AGING   ►			
<b>MM OPEN DOCUMENTS BY ACCOUNT</b> <b>MDC Date/Time: 10/08/2001 11:37:34 PM</b>			
[14 OSC] [OSC ACCOUNTS] [GRANT YEAR] [BUDGET CODE/FUND/TX TYPE] [OSC COST CENTERS] [REQUESTERS/VENDORS] [AGING] BALANCE			
	14160 OSC-GENERAL	24160 OSC-SPECIAL	
5321 PURCHASED CONTRACTUAL SERVICES	676,282.84	0.00	
5323 REPAIR SERVICES	3,911.25	0.00	
5324 MAINTENANCE AGREEMENTS	5,311.42	0.00	
5325 RENTALS/LEASES	384,697.52	0.00	
5327 TRAVEL & OTHER EMPLOYEE EXPENS	0.00	2,753.20	
5328 COMMUNICATIONS AND DATA PROCES	21,068.07	0.00	
5329 OTHER SERVICES	200.01	0.00	
5331 GENERAL ADMINISTRATIVE SUPPLIE	11,325.39	0.00	
5345 EQUIPMENT	11,052.66	0.00	
5347 INTANGIBLE ASSETS	2,868.51	0.00	
5356 ASSET AND OTHER ADJUSTMENTS	0.00	0.00	
5358 OTHER ADMINISTRATIVE EXPENSES	28.47	0.00	
5381 OPERATING TRANSFERS	0.00	0.00	
24160 OSC-SPECIAL			



## QRG 7: BRS to NCAS Interface

Reference Type 11	Accounting Rule	Keyed Accounts	Posted Accounts	Posted Centers	Reverse Sign?
<b>Expenditure</b> Budget Code: 1	CX	53XXXX	78XXXX 73XXXX 689100 639100	same as entered same as entered pos 1-4 only pos 1-4 only	N N Y Y
<b>Revenue</b> Budget Code: 1	CR	43XXXX	68XXXX 63XXXX 689100 639100	same as entered same as entered pos 1-4 only pos 1-4 only	N N Y Y
<b>Expenditure</b> Budget Code: 2, 3, 5, 6, 7, 8, 9	SX	53XXXX	78XXXX 73XXXX 689200 639200	same as entered same as entered pos 1-4 only pos 1-4 only	N N Y Y
<b>Revenue</b> Budget Code: 2, 3, 5, 6, 7, 8, 9	SR	43XXXX	68XXXX 63XXXX 689200 639200	same as entered same as entered pos 1-4 only pos 1-4 only	N N Y Y
<b>Expenditure</b> Budget Code: 4	4X	53XXXX	78XXXX 111280	same as entered 4X00 or pos 1-4	N Y
<b>Revenue</b> Budget Code: 4	4R	43XXXX	68XXXX 111280	same as entered 4X00 or pos 1-4	N Y

<b>Reference Type 12</b>	<b>Accounting Rule</b>	<b>Keved Accounts</b>	<b>Posted Accounts</b>	<b>Posted Centers</b>	<b>Reverse Sign?</b>
<b>Expenditure</b> Budget Code: 2, 3, 5, 6, 7, 8, 9	FX	53XXXX	73XXXX 639200	same as entered pos 1-4	N Y
<b>Revenue</b> Budget Code: 2, 3, 5, 6, 7, 8, 9	FR	43XXXX	63XXXX 639200	same as entered pos 1-4	N Y
<b>Expenditure</b> Budget Code: 1	GX	53XXXX	73XXXX 639100	same as entered post 1-4	N Y
<b>Revenue</b> Budget Code: 1	GR	43XXXX	63XXXX 639100	same as entered pos 1-4	N Y
<b>Expenditure</b> Budget Code: 4	4X	53XXXX	78XXXX 111280	same as entered 4X00 or pos 1-4	N Y
<b>Revenue</b> Budget Code: 4	4R	43XXXX	68XXXX 111280	same as entered 4X00 or pos 1-4	N Y

<b>Reference Type 14</b>	<b>Accounting Rule</b>	<b>Keved Accounts</b>	<b>Posted Accounts</b>	<b>Posted Centers</b>	<b>Reverse Sign?</b>
<b>Expenditure</b> Budget Code: 1	AX	53XXXX	73XXXX	same as entered	N
<b>Revenue</b> Budget Code: 1	AR	43XXXX	63XXXX	same as entered	N
<b>Expenditure</b> Budget Code: 2,3,5,6,7,8,9	FX	53XXXX	73XXXX 639200	Same as entered pos 1-4 only	N Y
<b>Revenue</b> Budget Code: 2,3,5,6,7,8,9	FR	43XXXX	63XXXX 639200	Same as entered pos 1-4 only	N Y
<b>Expenditure</b> Budget Code: 4	4X	53XXXX	78XXXX 111280	same as entered 4X00 or pos 1-4	N Y
<b>Revenue</b> Budget Code: 4	4R	43XXXX	68XXXX 111280	same as entered 4X00 or pos 1-4	N Y

## QRG 8: Frequently Used Acronyms

AFF	Available Funds File
AIM	Agency Implementation Methodology
AIT	Agency Implementation Team
BC	Budgetary Control
BPM	Budget Preparation Module
BPS	Budget Preparation System
BRS	Budget Revision System
CAFR	Comprehensive Annual Financial Report
CBT	Computer Based Training
CFD	Catalog of Federal Domestic Assistance
CFF	Core Financial Functions
COA	Chart of Accounts
CPMS	Construction and Property Management System
DASD	Data Access Storage Device
DBS	Dun and Bradstreet Software
DSS	Decision Support System
FA	Fixed Assets
FC	Financial Controller
FCP	FOUNDATION for Cooperative Processing
FMS	Facilities Management System
FRC	Federal Reimbursement Code
FSMP	Financial Systems Master Plan
GL	General Ledger
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
IE	Information Expert
IRM	Information Resources Management
IRMC	Information Resources Management Commission
ITS	Information Processing Services
JE	Journal Entries
JV	Journal Voucher
MARS\G	Dun & Bradstreet Government Package
NCAPS	North Carolina Automated Purchasing System
NCAS	North Carolina Accounting System
OSBM	Office of the State Budget Management
OSC	Office of the State Controller
P&C	Purchase and Contract Division
PMIS	Personnel Management Information System
RCC	Responsibility Cost Center
RFP	Request for Proposal
RFQ	Request of Quotation
SBM	Suspended Batch Master
SRS	Salary Reserve System



## **QRG 9: Suspended Batch Validation Errors**

DATE: 10/29/2001  
COMPANY: 4301

STATE OF NORTH CAROLINA  
SUSPENDED BATCH VALIDATION ERRORS

C-U-GL-SBM-VALIDATION-REPORT  
PAGE: 1

LINE	COMP	ACCOUNT	CENTER	ST	ACTIVATE DATE	INACTIVATE DATE	DR/CR	ERROR MESSAGE
----	----	-----	-----	--	-----	-----	-----	-----
SBM POST DATE: 10/26/2001 SBM BATCH NO: 0001								
BH	EFF	DATE: 07/01/2001	BH	BATCH NO: 01	BH APPL AREA:	CONTROL TOTAL:	316,408,276.00	
0041	4301	639100	1113		00/00/0000	99/99/9999	10	ACCOUNT/CENTER MISSING
0124	4301	689100	1113		00/00/0000	99/99/9999	10	ACCOUNT/CENTER MISSING
0167	4301	731111	1113		00/00/0000	99/99/9999	60	ACCOUNT/CENTER MISSING
0172	4301	731211	1113		00/00/0000	99/99/9999	60	ACCOUNT/CENTER MISSING
0204	4301	731411	1113		00/00/0000	99/99/9999	60	ACCOUNT/CENTER MISSING
0210	4301	731461	1113		00/00/0000	99/99/9999	60	ACCOUNT/CENTER MISSING
0224	4301	731511	1113		00/00/0000	99/99/9999	60	ACCOUNT/CENTER MISSING
0249	4301	731521	1113		00/00/0000	99/99/9999	60	ACCOUNT/CENTER MISSING
0274	4301	731561	1113		00/00/0000	99/99/9999	60	ACCOUNT/CENTER MISSING
0299	4301	731651	1113		00/00/0000	99/99/9999	60	ACCOUNT/CENTER MISSING
0315	4301	732150	1113		00/00/0000	99/99/9999	60	ACCOUNT MISSING
0319	4301	732170	1113	0	00/00/0000	07/01/2001	60	ACCOUNT/CENTER INACTIVE
0340	4301	732199	1113	0	00/00/0000	07/01/2001	60	ACCOUNT/CENTER INACTIVE
0367	4301	732332	1113	0	00/00/0000	07/01/2001	60	ACCOUNT/CENTER INACTIVE
0375	4301	732333	1113	0	00/00/0000	07/01/2001	60	ACCOUNT/CENTER INACTIVE
0383	4301	732390	1113	0	00/00/0000	07/01/2001	60	ACCOUNT/CENTER INACTIVE
0392	4301	732430	1113	0	00/00/0000	07/01/2001	60	ACCOUNT/CENTER INACTIVE
0699	4301	732840	1582		00/00/0000	99/99/9999	60	ACCOUNT MISSING
1857	4301	786400	1582	1	00/00/0000	99/99/9999	60	ACCOUNT/CENTER INACTIVE
*** END OF REPORT ERROR1 ***								

**Run Statements to Produce this Report**

C-U-GL-SBM-VALIDATION-REPORT-R

```
OPTION DATE-OPTION('MM/DD/YYYY')
RUN C-U-GL-SBM-VALIDATION-REPORT ;
FROM LIBRARY GLPUBLIC ;
INTO LIBRARY FINAN43 ;
SELECT GL-SUSP-COMPANY-ID '4301'
SELECT GL-INP-CTRL-EFFECTIVE-DATE '07/01/2001'
```

## Budget Reports

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## **BRS to BC Document Detail Report**

See the following BRS to BC Document Detail Report

RMDSID 26  
REPORT: DOCS-01

BRS TO BC INTERFACE  
BC DOCUMENT DETAIL

PAGE 1  
DATE 08/23/2001  
TIME 19:14:32

DOCUMENT	ACCT RULE	EFFECTIVE DATE	COMP	ACCOUNT	CENTER	REFERENCE	DEBIT AMOUNT	CREDIT AMOUNT
-----	---	-----	----	-----	-----	-----	-----	-----
26101QHWA1	CR	08/20/2001	2601	437990	15101500	110013	14,272.00	
				ACCT RULE TOTAL			14,272.00	
26101QHWA1	CX	08/20/2001	2601	536105	1510150003	110013		67,005.00
26101QHWA1	CX	08/20/2001	2601	53881A	15101500	110013	52,733.00	
				ACCT RULE TOTAL			52,733.00	67,005.00
				DOCUMENT TOTAL			67,005.00	67,005.00
26102QHWA1	SR	08/20/2001	2602	435300027	6725	110001	181,969.00	
				ACCT RULE TOTAL			181,969.00	
26102QHWA1	SX	08/20/2001	2602	531212	6725	110001		75,322.00
26102QHWA1	SX	08/20/2001	2602	531462	6725	110001		877.00
26102QHWA1	SX	08/20/2001	2602	531512	6725	110001		5,829.00
26102QHWA1	SX	08/20/2001	2602	531522	6725	110001		5,363.00
26102QHWA1	SX	08/20/2001	2602	531562	6725	110001		4,512.00
26102QHWA1	SX	08/20/2001	2602	532513	6725	110001		8,301.00
26102QHWA1	SX	08/20/2001	2602	532521	6725	110001		1,991.00
26102QHWA1	SX	08/20/2001	2602	532524	6725	110001		21.00
26102QHWA1	SX	08/20/2001	2602	532712	6725	110001		3,983.00
26102QHWA1	SX	08/20/2001	2602	532714	6725	110001		644.00
26102QHWA1	SX	08/20/2001	2602	532715	6725	110001		5,536.00
26102QHWA1	SX	08/20/2001	2602	532721	6725	110001		318.00
26102QHWA1	SX	08/20/2001	2602	532722	6725	110001		4,534.00
26102QHWA1	SX	08/20/2001	2602	532724	6725	110001		699.00
26102QHWA1	SX	08/20/2001	2602	532725	6725	110001		4,029.00
26102QHWA1	SX	08/20/2001	2602	532811	6725	110001		2,438.00
26102QHWA1	SX	08/20/2001	2602	532840003	6725	110001		480.00
26102QHWA1	SX	08/20/2001	2602	532860	6725	110001		10,000.00
26102QHWA1	SX	08/20/2001	2602	532930	6725	110001		9,000.00
26102QHWA1	SX	08/20/2001	2602	533110	6725	110001		1,854.00
26102QHWA1	SX	08/20/2001	2602	534522	6725	110001		10,493.00
26102QHWA1	SX	08/20/2001	2602	535890	6725	110001		25,745.00
				ACCT RULE TOTAL				181,969.00
				DOCUMENT TOTAL			181,969.00	181,969.00
				AGENCY TOTAL			248,974.00	248,974.00

## **BRS to BC Invalid Accounting Distributions Not Processed in NCAS Report**

See the following BRS to BC Invalid Accounting Distributions Not Processed in NCAS Report

RMDSID 26  
REPORT: ERROR-01

BRS TO BC INTERFACE  
INVALID ACCOUNTING DISTRIBUTIONS  
NOT PROCESSED IN NCAS

PAGE 2  
DATE 08/23/2001  
TIME 19:14:32

COMP	ACCOUNT	CENTER	EFFECTIVE DATE	REFRNC	BUDGET	AMOUNT	ERR MESSAGE
2601	435300	18201833	08/20/2001	110001	14450	3,531.00	CR
	435300027	18201833	08/20/2001	110001	14450	2,740.00	DR
	438110	18201833	08/20/2001	110001	14450	181,178.00	CR
	531212	1820183300	08/20/2001	110001	14450	75,322.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	531462	1820183300	08/20/2001	110001	14450	877.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	531512	1820183300	08/20/2001	110001	14450	5,829.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	531522	1820183300	08/20/2001	110001	14450	5,363.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	531562	1820183300	08/20/2001	110001	14450	4,512.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	532513	1820183300	08/20/2001	110001	14450	8,301.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	532521	1820183300	08/20/2001	110001	14450	1,991.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	532524	1820183300	08/20/2001	110001	14450	21.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	532712	1820183300	08/20/2001	110001	14450	3,983.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	532714	1820183300	08/20/2001	110001	14450	644.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	532715	1820183300	08/20/2001	110001	14450	5,536.00	DR
	532721	1820183300	08/20/2001	110001	14450	318.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	532722	1820183300	08/20/2001	110001	14450	4,534.00	DR
	532724	1820183300	08/20/2001	110001	14450	699.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	532725	1820183300	08/20/2001	110001	14450	4,029.00	DR
	532811	1820183300	08/20/2001	110001	14450	2,438.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	532840003	1820183300	08/20/2001	110001	14450	480.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	532860	1820183300	08/20/2001	110001	14450	10,000.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	532930	1820183300	08/20/2001	110001	14450	9,000.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	533110	1820183300	08/20/2001	110001	14450	1,854.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	534522	1820183300	08/20/2001	110001	14450	10,493.00	DR * ACCOUNT/CENTER IS NOT ACTIVE
	535890	1820183300	08/20/2001	110001	14450	25,745.00	DR * ACCOUNT/CENTER IS NOT ACTIVE

\*\*\* END OF REPORT ERROR-01 \*\*\*

## **BRS to BC Revisions to the Certified Budget Report**

See the following BRS to BC Revisions to the Certified Budget Report

RMDSID 26  
REPORT: DOCS-03

BRS TO BC INTERFACE  
REVISIONS TO THE CERTIFIED BUDGET

PAGE 1  
DATE 08/23/2001  
TIME 19:14:32

DOCUMENT	ACCT RULE	EFFECTIVE DATE	COMP	ACCOUNT	CENTER	REFERENCE	DEBIT AMOUNT	CREDIT AMOUNT
-----	----	-----	----	-----	-----	-----	-----	-----
26101QHWA1	CR	08/20/2001	2601	437990	15101500	110013	14,272.00	
				ACCT RULE TOTAL			14,272.00	
26101QHWA1	CX	08/20/2001	2601	536105	1510150003	110013		67,005.00
26101QHWA1	CX	08/20/2001	2601	53881A	15101500	110013	52,733.00	
				ACCT RULE TOTAL			52,733.00	67,005.00
				DOCUMENT TOTAL			67,005.00	67,005.00
26102QHWA1	SR	08/20/2001	2602	435300027	6725	110001	181,969.00	
				ACCT RULE TOTAL			181,969.00	
26102QHWA1	SX	08/20/2001	2602	531212	6725	110001		75,322.00
26102QHWA1	SX	08/20/2001	2602	531462	6725	110001		877.00
26102QHWA1	SX	08/20/2001	2602	531512	6725	110001		5,829.00
26102QHWA1	SX	08/20/2001	2602	531522	6725	110001		5,363.00
26102QHWA1	SX	08/20/2001	2602	531562	6725	110001		4,512.00
26102QHWA1	SX	08/20/2001	2602	532513	6725	110001		8,301.00
26102QHWA1	SX	08/20/2001	2602	532521	6725	110001		1,991.00
26102QHWA1	SX	08/20/2001	2602	532524	6725	110001		21.00
26102QHWA1	SX	08/20/2001	2602	532712	6725	110001		3,983.00
26102QHWA1	SX	08/20/2001	2602	532714	6725	110001		644.00
26102QHWA1	SX	08/20/2001	2602	532715	6725	110001		5,536.00
26102QHWA1	SX	08/20/2001	2602	532721	6725	110001		318.00
26102QHWA1	SX	08/20/2001	2602	532722	6725	110001		4,534.00
26102QHWA1	SX	08/20/2001	2602	532724	6725	110001		699.00
26102QHWA1	SX	08/20/2001	2602	532725	6725	110001		4,029.00
26102QHWA1	SX	08/20/2001	2602	532811	6725	110001		2,438.00
26102QHWA1	SX	08/20/2001	2602	532840003	6725	110001		480.00
26102QHWA1	SX	08/20/2001	2602	532860	6725	110001		10,000.00
26102QHWA1	SX	08/20/2001	2602	532930	6725	110001		9,000.00
26102QHWA1	SX	08/20/2001	2602	533110	6725	110001		1,854.00
26102QHWA1	SX	08/20/2001	2602	534522	6725	110001		10,493.00
26102QHWA1	SX	08/20/2001	2602	535890	6725	110001		25,745.00
				ACCT RULE TOTAL				181,969.00
				DOCUMENT TOTAL			181,969.00	181,969.00
				AGENCY TOTAL			248,974.00	248,974.00

## **BRS to BC Revisions to the Authorized Budget Report**

See the following BRS to BC Revisions to the Authorized Budget Report

RMDSID 3A  
REPORT: DOCS-02

BRS TO BC INTERFACE  
REVISIONS TO THE AUTHORIZED BUDGET

PAGE 1  
DATE 08/23/2001  
TIME 19:14:32

DOCUMENT	ACCT RULE	EFFECTIVE DATE	COMP	ACCOUNT	CENTER	REFERENCE	DEBIT AMOUNT	CREDIT AMOUNT
-----	---	-----	---	-----	-----	-----	-----	-----
3A402QHWA1	FR	08/23/2001	3A02	434150	2422	142701	11,200.00	
3A402QHWA1	FR	08/23/2001	3A02	438137	2423	142701	5,500.00	
3A402QHWA1	FR	08/23/2001	3A02	438137	2432	142701	5,700.00	
ACCT RULE TOTAL							22,400.00	
3A402QHWA1	FX	08/23/2001	3A02	532714	2432	142701		700.00
3A402QHWA1	FX	08/23/2001	3A02	533410	2423	142701		4,500.00
3A402QHWA1	FX	08/23/2001	3A02	533410	2432	142701		2,500.00
3A402QHWA1	FX	08/23/2001	3A02	535900	2423	142701		1,000.00
3A402QHWA1	FX	08/23/2001	3A02	535900	2432	142701		2,500.00
3A402QHWA1	FX	08/23/2001	3A02	538150	2422	142701		5,500.00
3A402QHWA1	FX	08/23/2001	3A02	538151	2422	142701		5,700.00
ACCT RULE TOTAL								22,400.00
DOCUMENT TOTAL							22,400.00	22,400.00
AGENCY TOTAL							22,400.00	22,400.00



## **BRS Second Year Revisions Posting Transactions Report**

See the following BRS Second Year Revisions Posting Transactions Report

RMDSID 38  
REPORT: DOCS-01

BRS SECOND YEAR REVISIONS  
POSTING TRANSACTIONS

PAGE: 1  
DATE: 06/01/2001  
TIME: 19:20:20

BUDGET	REFERENCE	ACCT RULE	COMP	ACCOUNT	CENTER	DEBIT AMOUNT	CREDIT AMOUNT
-----	-----	---	---	-----	-----	-----	-----
74464	110001	SR	3807	684110	7100		31,980.00
				ACCT RULE TOTAL			31,980.00
		SX	3807	781212	7100	26,992.00	
		SX	3807	781512	7100	2,065.00	
		SX	3807	781522	7100	2,923.00	
				ACCT RULE TOTAL		31,980.00	
				REF NUM TOTAL		31,980.00	31,980.00
	110002	SR	3807	684110	7100		26,434.00
				ACCT RULE TOTAL			26,434.00
		SX	3807	781212	7100	22,311.00	
		SX	3807	781512	7100	1,707.00	
		SX	3807	781522	7100	2,416.00	
				ACCT RULE TOTAL		26,434.00	
				REF NUM TOTAL		26,434.00	26,434.00
	110004	SR	3807	684110	7100		20,280.00
				ACCT RULE TOTAL			20,280.00
		SX	3807	781562	7100	20,280.00	
				ACCT RULE TOTAL		20,280.00	
				REF NUM TOTAL		20,280.00	20,280.00
	110005	SR	3807	684110001	7100		2,657.00
				ACCT RULE TOTAL			2,657.00
		SX	3807	781212	7100	2,242.00	
		SX	3807	781512	7100	172.00	
		SX	3807	781522	7100	243.00	
				ACCT RULE TOTAL		2,657.00	
				REF NUM TOTAL		2,657.00	2,657.00

## **BPS to GL Interface Posting Accounts Report**

See the following BPS to GL Posting Accounts Report

RMDSID 12  
REPORT: POST-01

BPS TO GL INTERFACE  
POSTING ACCOUNTS

PAGE 2  
DATE 08/03/20  
TIME 19:20:16

BUDGET	FUND	COMP	ACCOUNT	CENTER	AMOUNT	DR/CR	DESCRIPTION
-----	-----	----	-----	-----	-----	-----	-----
19912	1912	1211	681100	1912	320,900,000.00	DR	TAX REVENUES
					=====		
					320,900,000.00		
19951	1951	1221	688105	1951	22,600,000.00	DR	TRANSFER FROM INSURANCE
					=====		
					22,600,000.00		
19953	1953	1241	685100	1953	1,427,000.00	DR	BSNS LICENSE FEES
		1241	685100016	1953	848,000.00	DR	LIME REGISTRATION
		1241	685100060	1953	13,070,000.00	DR	INDIVIDUAL LICENSE
		1241	685100062	1953	876,000.00	DR	BUS/SHOP/SALON PERMIT
		1241	685300	1953	1,004,000.00	DR	CERTIFICATION FEES
		1241	685400	1953	882,000.00	DR	INSPECTION/EXAM FEES
		1241	685500	1953	753,000.00	DR	FINES,PENAL, ASSESS FEE
		1241	685900	1953	340,000.00	DR	OTHER LIC,FEES/PERMITS
					=====		
					19,200,000.00		

## **BPS Master File Discrepancies Report**

See the following BPS Master File Discrepancies Report

RMDSID 12  
DATE 08/03/2000

BPS MASTER FILE DISCREPANCIES  
COMPANY: 1241

PAGE 2

COMPANY	ACCOUNT	CENTER	AMOUNT	ERROR MESSAGE
-----	-----	-----	-----	-----
1241	435100	1953	1,427,000.00-	FUND NOT FOUND
	435100016	1953	848,000.00-	FUND NOT FOUND
	435100060	1953	13,070,000.00-	FUND NOT FOUND
	435100062	1953	876,000.00-	FUND NOT FOUND
	435300	1953	1,004,000.00-	FUND NOT FOUND
	435400	1953	882,000.00-	FUND NOT FOUND
	435500	1953	753,000.00-	FUND NOT FOUND
	435900	1953	340,000.00-	FUND NOT FOUND

## **BC Batch Document Entry Parameter Edit Report**

See the following BC Batch Document Entry Parameter Edit Report

BUDGETARY CONTROL  
BATCH DOCUMENT ENTRY PARAMETER EDIT

PAGE 6

AGENCY: 16

BC 54001

ISSUED 08/25/2001

1	2	3	4	5	6	7	8
.....0.....	0.....	0.....	0.....	0.....	0.....	0.....	0.....

1622QHY999000001CH082520011602122000000000000002627.14	0	A022399
1622QHY99900011082520011601111250	1000	CR0000000000000000182.77
1622QHY9990001231		
1622QHY99900013AP CASH REQUISITION		
1622QHY99900021082520011601111270	1000	DR0000000000000000182.77
1622QHY9990002231		
1622QHY99900023AP CASH REQUISITION		
1622QHY99900031082520011602111250	6371	CR00000000000000001130.80
1622QHY9990003231		
1622QHY99900033AP CASH REQUISITION		
1622QHY99900041082520011602111260	6371	DR00000000000000001130.80
1622QHY9990004231		
1622QHY99900043AP CASH REQUISITION		

TOTAL DOCUMENTS: 02

TOTAL DOCUMENT LINES: 56



## **BC Batch Document Entry Report**

See the following BC Batch Document Entry Report

AGENCY 16

BUDGETARY CONTROL  
 BATCH DOCUMENT ENTRY REPORT  
 BC 54002

PAGE 6  
 ISSUED 08/25/2001

DOCUMENT TYPE		DOCUMENT ID		APPL AREA	EFF DATE	COMP	DATA TYPE	CHECK	UPDT AFF	SGC	CPA	TOTAL	
-----		-----		--	-----	----	-	-	-	-	-	-----	
JOURNAL VOUCHER		1622QHY999		CH	08/25/2001	1602	1	2	2		0	2,627.14	
LINE	DR/CR	COMP	ACCOUNT	CENTER		SOURCE		ACCT RULE		AMOUNT			
----	--	----	-----	-----		-----		--		-----			
DESCRIPTION	1			DESC	2	DESC	3	PROJ	COMP	PROJ	CODE	TRANSFER	COMP
0001	40	1601	111250			1000				31			182.77
AP CASH REQUISITION													
0002	00	1601	111270			1000				31			182.77
AP CASH REQUISITION													
0003	40	1602	111250			6371				31			1,130.80
AP CASH REQUISITION													
0004	00	1602	111260			6371				31			1,130.80
AP CASH REQUISITION													
AMOUNT PROCESSED				AMOUNT UPDATE AFF				AMOUNT REJECTED					
-----				-----				-----					
DEBIT		CREDIT		DEBIT		CREDIT		DEBIT		CREDIT			
-----		-----		-----		-----		-----		-----			
EXPENSES:													
1,313.57		1,313.57		1,313.57		1,313.57		0.00		0.00			
=====													
TOTAL:													
1,313.57		1,313.57		1,313.57		1,313.57		0.00		0.00			

BUDGETARY CONTROL  
 BATCH DOCUMENT ENTRY REPORT  
 BC 54002

PAGE 7  
 ISSUED 08/25/2001

AGENCY 16

AMOUNT PROCESSED		AMOUNT UPDATE AFF		AMOUNT REJECTED	
DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
EXPENSES:					
1,313.57	1,313.57	1,313.57	1,313.57	0.00	0.00
TOTAL:					
1,313.57	1,313.57	1,313.57	1,313.57	0.00	0.00
TOTAL DOCUMENTS	01		01		00
TOTAL DOCUMENT LINES	4		4		00



## **BC Online Activity Report**

See the following BC Online Activity Report

PAGE : 2

DATE ENTERED: 08/01/2001

APPLICATION AREA: R1DD

DOCUMENT TYPE		DOCUMENT ID		EFF DATE	COMP	DATA TYPE	CHECK	UPDT AFF	SGC	CPA	TOTAL
LINE	DR/CR	COMP	ACCOUNT		CENTER	SOURCE		ACCT RULE			AMOUNT
DESCRIPTION 1				DESC 2	DESC 3	PROJ	COMP	PROJ	CODE	TRANSFER	COMP
JOURNAL VOUCHER			R1110601R2	06/29/2001	R101	1	2	2		1	5,354,576.00
0001	40	R101	537100		1904				CX		1,829,230.00
BACKOUT ORIGINAL JUNE 2001											
0002	40	R101	537100		1915				CX		18,893.00
BACKOUT ORIGINAL JUNE 2001											
0003	40	R101	537100		1928				CX		1,032,128.00
BACKOUT ORIGINAL JUNE 2001											
0004	40	R101	537100		1949				CX		2,474,325.00
BACKOUT ORIGINAL JUNE 2001											
JOURNAL VOUCHER			R1110701J	07/27/2001	R124	1	2	2		1	523,700.00
0001	00	R124	537100		4982				4X		523,700.00
JULY 2001 CI ACTIVITY											
JOURNAL VOUCHER			R1170601A	06/03/2001	R101	1	2	2		1	16,298,276.00
0001	00	R101	111270		1915				AL		18,893.00
RECORD ALLOTMENT											
0002	40	R101	539014		1915				EL		18,893.00
RECORD ALLOTMENT											
0003	00	R101	111270		1928				AL		1,032,128.00
RECORD ALLOTMENT											
0004	40	R101	539014		1928				EL		1,032,128.00
RECORD ALLOTMENT											
0005	00	R101	111270		1425				AL		4,623,792.00
RECORD ALLOTMENT											
0006	40	R101	539014		1425				EL		4,623,792.00
RECORD ALLOTMENT											
0007	00	R101	111270		1949				AL		2,474,325.00
RECORD ALLOTMENT											
0008	40	R101	539014		1949				EL		2,474,325.00
RECORD ALLOTMENT											
JOURNAL VOUCHER			R1170601B	06/03/2001	R101	1	2	2		1	3,658,460.00
0001	00	R101	111270		1904				AL		1,829,230.00
RECORD ALLOTMENT											
0002	40	R101	539014		1904				EL		1,829,230.00
RECORD ALLOTMENT											

## **BC Unfinished Document Report**

See the following BC Unfinished Document Report

BUDGETARY CONTROL  
UNFINISHED DOCUMENT REPORT  
BC 99302

PAGE 5  
ISSUED 08/29/2001

AGENCY 02

DATE ENTERED: 08/27/2001

\* \* \* C O N T I N U E D \* \* \*

JOURNAL VOUCHER	0221200228	024425	\$034	IN-PRG	08/27/2001	1	674.40	
							0.00	

LINE	APPLICATION AREA							
----	--							
DR/CR	COMP	ACCOUNT	CENTER	SOURCE	ACCT RULE		AMOUNT	
--	----	-----	-----	-----	--	-----	-----	
DESCRIPTION 1			DESC2	DESC3	PROJ COMP	PROJ CODE	TRNFR COMP	COMMENTS
-----			-----	-----	----	-----	----	
0001	JL							
40	0201	434320	1100		CH		6.65	
SURPLUS							*	MUST BE COMPLETED *
0002	JL							
40	0201	534630	1220		CH		36.84	
WEST GROUP REFUND							*	MUST BE COMPLETED *
0003	JL							
40	0201	534630	1230		CH		59.31	
WEST GROUP REFUND							*	MUST BE COMPLETED *
0004	JL							
40	0201	532199004	1230		CH		34.00	
INTERPRETER							*	MUST BE COMPLETED *
0005	JL							
40	0201	532199004	1240		CH		530.00	
INTERPRETER							*	MUST BE COMPLETED *
0006	JL							
40	0201	532110012	16006029		CH		5.13	
REC EXP WIT							*	MUST BE COMPLETED *



BUDGETARY CONTROL  
UNFINISHED DOCUMENT REPORT  
BC 99302

PAGE 8

AGENCY 03

ISSUED 08/29/2001

DATE ENTERED: 08/27/2001

\* \* \* C O N T I N U E D \* \* \*

JOURNAL VOUCHER		03212257	025125	\$002	HOLD-A	08/08/2001	1	1,348.31	
								0.00	
LINE	APPLICATION AREA								
----	--								
DR/CR	COMP	ACCOUNT	CENTER	SOURCE	ACCT RULE	AMOUNT			
--	----	-----	-----	-----	--	-----			
DESCRIPTION	1		DESC2	DESC3	PROJ COMP	PROJ CODE	TRNFR COMP	COMMENTS	
-----		-----	-----	-----	----	-----	----		
0001		BH							
40	0301	532811	1110003		CH		158.31	* MUST BE COMPLETED *	
0002		BH							
40	0302	436200	2248		CB		1,000.00	* MUST BE COMPLETED *	
0003		BH							
40	0302	435600	2248		CB		190.00	* MUST BE COMPLETED *	



## **BC Extract for Financial Controller Report**

See the following BC Extract for Financial Controller Report

BUDGETARY CONTROL  
BUDGETARY CONTROL  
EXTRACT FOR FINANCIAL CONTROLLER

PAGE : 432  
PAGE : 503

ISSUED : 08/29/2001

SOURCE APPLICATION: AP  
COMPANY: 0901  
EXTRACT DATE: 08/29/2001

SOURCE DOCUMENT KEY					LINE	APPL AREA	DATA TYPE	AFF FIELD	ACCT RULE	ACTIVITY
DR/CR	COMP	ACCOUNT	CENTER	EFF DATE			AMOUNT			
DESCRIPTION 1			DESC 2	DESC 3	PROJ COMP	PROJ CODE				
09PT 10	560165465 U	2312945856AUG01	2001/08/08	001 000	0001	KH	1	ENCUMBRANCE	02	INV ADD
	0901 532210		13001341	08/29/2001			71.53			
			00000000000							
09PT 60	560205520 D	0002753003-0801	2001/08/17	001 000	0001	AP	1	ENCUMBRANCE	02	INVPYMT-CASH
	0901 532210		15001516	08/29/2001			2,043.25			
GN91063		09BB0908000114	00000321069	DUKEPOWER						
09PT 60	560205520 D	0002753004-0801	2001/08/17	001 000	0001	AP	1	ENCUMBRANCE	02	INVPYMT-CASH
	0901 532210		15001516	08/29/2001			3,219.42			
GN91063		09BB0908000114	00000321070	DUKEPOWER						
09PT 60	560205520 D	0002755866-0801	2001/08/17	001 000	0001	AP	1	ENCUMBRANCE	02	INVPYMT-CASH
	0901 532210		15001516	08/29/2001			1,007.65			
GN91063		09BB0908000114	00000321071	DUKEPOWER						
09PT 60	560364900 B	216168706	2001/07/31	001 000	0001	AP	1	ENCUMBRANCE	02	INVPYMT-CASH
	0901 532182		13001320	08/29/2001			92.50			
			00000321073	NATLLINENS						
09PT 60	560486702 01	PNCS41261	2001/06/19	001 000	0001	GH	1	ENCUMBRANCE	02	INV PO DEL
	0901 532331		13001341	08/29/2001			266.25			
GN92815		09BJ0916001397	00000000000							
09PT 10	560486702 01	PNCS41261	2001/06/19	001 000	0001	GH	1	ENCUMBRANCE	02	INV PO ADD
	0901 532331		13001341	08/29/2001			266.25			
GN92815		09BJ0916001397	00000000000							
09PT 10	560486702 01	PNCS41261	2001/06/19	001 000	0001	PS	1	ENCUMBRANCE	02	INV PO DEL
	0901 532331		13001341	08/29/2001			266.25			
GN92815			002	DAVENPORTA						

BUDGETARY CONTROL  
EXTRACT FOR FINANCIAL CONTROLLER

PAGE : 1,103

ISSUED : 08/29/2001

SOURCE APPLICATION: BC  
COMPANY: 0801  
EXTRACT DATE: 08/29/2001

SOURCE DOCUMENT KEY					LINE	APPL AREA	DATA TYPE	AFF FIELD	ACCT RULE	ACTIVITY
DR/CR	COMP	ACCOUNT	CENTER	EFF DATE			AMOUNT			
DESCRIPTION 1			DESC 2	DESC 3	PROJ COMP	PROJ CODE				
0821E00694					0001	CM	2	EXPENSE	31	ADD
60	0801	43213000001	300033000	08/29/2001			751.00			
RECORD CHILD NUTR DRAW										
0821E00694					0002	CM	2	EXPENSE	31	ADD
10	0801	111260	3000	08/29/2001			750.00			
RECORD CHILD NUTR DRAW										
0821E00694					0002	CM	2	EXPENSE	31	CHANGE
10	0801	111260	3000	08/29/2001			751.00			
RECORD CHILD NUTR DRAW										
0821E00694					0002	CM	2	EXPENSE	31	CHANGE
60	0801	111260	3000	08/29/2001			750.00			
RECORD CHILD NUTR DRAW										
0821E00695					0001	CM	2	EXPENSE	31	ADD
60	0801	43218900002	300038900	08/29/2001			28,498.00			
JV 18041 CHRISTA MCAULIFFE FE										
0821E00695					0002	CM	2	EXPENSE	31	ADD
10	0801	111260	3000	08/29/2001			28,498.00			
JV 18041 CHRISTA MCAULIFFE FE										
0821FR09490001					0001	CM	2	EXPENSE	31	ADD
10	0801	111270	1000	08/30/2001			19,928.00			
LEA NUMBER 140										
0821FR09490002					0002	CM	2	EXPENSE	31	ADD
60	0801	536500	170031252000	08/30/2001			19,928.00			
LEA NUMBER 140										



## **BC Memo to Actual Move Summary Report**

See the following BC Memo to Actual Move Summary Report

COMPANY ID: 0302

BUDGETARY CONTROL  
MEMO TO ACTUAL MOVE SUMMARY

PAGE : 15

ISSUED : 08/29/2001

COMP	ACCOUNT	CENTER	ALLOTMENT	EXPENSE	ENCUMBRANCE	COMMITMENT
0302	532199	2111	.00	100.00-	.00	.00
0302	532712	2116	.00	360.50	.00	.00
0302	532714	2103001	.00	16.10	.00	.00
0302	532714	2111	.00	696.67-	.00	.00
0302	532714	2112	.00	648.60-	.00	.00
0302	532714	2116	.00	111.09	.00	.00
0302	532714	2248	.00	.00	35.88	.00
0302	532718	2112	.00	3.00-	.00	.00
0302	532721	2111	.00	53.00-	.00	.00
0302	532721	2112	.00	59.36-	.00	.00
0302	532724	2111	.00	40.00-	.00	.00
0302	532724	2112	.00	34.00-	.00	.00
0302	532731	2103001	.00	1,087.90	.00	.00
0302	532731	2111	.00	646.17	.00	.00
0302	532731	2112	.00	651.60	.00	.00
0302	532732	2103002	.00	825.00	.00	.00
0302	532732	2111	.00	243.50	.00	.00
0302	532732	2112	.00	93.36	.00	.00
0302	532732	2248	.00	81.80	.00	.00
0302	532811	2116	.00	126.00	.00	.00
0302	532840	2116	.00	65.05	.00	.00
0302	532850	2248	.00	1,505.83	.00	.00
0302	532930	2116	.00	225.00	.00	.00
0302	533110	2116	.00	328.14	.00	.00
0302	533110900	2103	.00	59.16-	59.16	.00
0302	534522	2116	.00	211.99	.00	.00
0302	535890900	2103001	.00	233.31	.00	.00
0302	535890900	2118	.00	103.89	.00	.00
0302	535900	2220	.00	27.03	.00	.00
0302	535900	2248	.00	30.53	.00	.00



## **Budgetary Control Exception Report**

See the following Budgetary Control Exception Report

PAGE : 1  
AS OF: 10/03/2001

CO/CENTER TOTAL FOR DOCUMENTS	147.78
-------------------------------	--------

PAGE : 5  
AS OF: 10/03/2001

CO/CENTER TOTAL FOR DOCUMENTS	1,741.48
-------------------------------	----------



## **Budgetary Control Approval Activity Report**

See the following Budgetary Control Approval Activity Report

REPORT ID : BC-R0002  
TIME : 21:29:56

BUDGETARY CONTROL APPROVAL ACTIVITY

PAGE : 1  
AS OF: 10/03/2001

COMPANY : 0201                      CENTER : 126026770034

PAY ENTITY	VENDOR NUMBER	INVOICE NUMBER	PAY NBR	PRTL PYMT	INV LINE	INVOICE DATE	GL EFF DATE	DESCRIPTION	QUANTITY	BC AMOUNT
02PE	240747587	TR-09-01-FRC-34 ACCT: 532714	1	0	1	10/02/2001	00/00/0000	OPERATOR: 24,375      ACTION: ACCT APPRV	0	71.76

TOTAL INVOICES APPROVED :	71.76
TOTAL INVOICES NOT APPROVED :	0.00

CENTER TOTAL APPROVED :	71.76
CENTER TOTAL NOT APPROVED :	0.00

REPORT ID : BC-R0002  
TIME : 21:29:56

BUDGETARY CONTROL APPROVAL ACTIVITY

PAGE : 3  
AS OF: 10/03/2001

COMPANY : 0801                      CENTER : 100010100110

PAY ENTITY	VENDOR NUMBER	INVOICE NUMBER	PAY NBR	PRTL PYMT	INV LINE	INVOICE DATE	GL EFF DATE	DESCRIPTION	QUANTITY	BC AMOUNT
08PE	240840764	EXP092101/100201 ACCT: 532714	1	0	1	09/28/2001	00/00/0000	OPERATOR: 19,908      ACTION: FUNDS APPRV	0	324.99
08PE	240840764	EXP092101/100201 ACCT: 532724	1	0	2	09/28/2001	00/00/0000	OPERATOR: 19,908      ACTION: FUNDS APPRV	0	8.50
08PT	131502798 B	03081-3-091801 ACCT: 532731	1	0	4	09/18/2001	00/00/0000	OPERATOR: 19,908      ACTION: FUNDS APPRV	0	345.50
08PT	131502798 B	03081-3-091801 ACCT: 532731	1	0	5	09/18/2001	00/00/0000	OPERATOR: 19,908      ACTION: FUNDS APPRV	0	10.00

TOTAL INVOICES APPROVED :	688.99
TOTAL INVOICES NOT APPROVED :	0.00

CENTER TOTAL APPROVED :	688.99
CENTER TOTAL NOT APPROVED :	0.00





**BD 701**

See the following BD 701 Report

RMDSIDB2  
BD701-01  
B20 NC STATE BOARD OF OPTICIANS  
28103 NC ST. BD. OF OPTICIANS

STATE OF NORTH CAROLINA GENERAL LEDGER SYSTEM  
AGENCY MANAGEMENT BUDGET REPORT  
FOR THE PERIOD ENDING MAY 31, 2001

PAGE: 1  
C-GL-BD701-CERT-REPORT  
RUN DATE: 06/23/2001  
ATBD701

BUDGET CODE RECAP

ACCOUNT	DESCRIPTION	***** B U D G E T E D ***** CERTIFIED	AUTHORIZED	***** A C T U A L ***** CURRENT-MONTH	***** YEAR-TO-DATE	UNEXPENDED / UNREALIZED **** CERTIFIED	AUTHORIZED	ENCUMBRANCES	RATE
-----									
	EXPENDITURES	163,176.00	163,176.00	8,675.27	112,681.08	50,494.92	50,494.92	.00	.75
	REVENUES	143,300.00	143,300.00	5,120.68	130,425.96	12,874.04	12,874.04	.00	.99
-----									
	INCREASE/ (DECREASE) IN FUND BALANCE	19,876.00-	19,876.00-	3,554.59-	17,744.88	37,620.88-	37,620.88-	.00	.97-
-----									
CASH ANALYSIS									
-----									
	BEGINNING BALANCE				260,228.49				
	+ CASH RECEIPTS				130,425.96				
	- CASH DISBURSEMENTS				112,681.08				
	+ ASSETS				.00				
	+ LIABILITY				.00				
	+ EQUITY				.00				
	= ENDING BALANCE				277,973.37				
ADDITIONAL ASSETS									
-----									
	TOTAL AVAILABILITY				277,973.37				
-----									
-----									

RMDSIDB2  
 BD701-02  
 B20 NC STATE BOARD OF OPTICIANS  
 28103 NC ST. BD. OF OPTICIANS

STATE OF NORTH CAROLINA GENERAL LEDGER SYSTEM  
 AGENCY MANAGEMENT BUDGET REPORT  
 FOR THE PERIOD ENDING MAY 31, 2001

PAGE: 1  
 C-GL-BD701-CERT-REPORT  
 RUN DATE: 06/23/2001  
 ATBD701

SUMMARY BY PURPOSE

PURPOSE	DESCRIPTION	***** B U D G E T E D ***** CERTIFIED	***** A C T U A L ***** AUTHORIZED	CURRENT-MONTH	YEAR-TO-DATE	UNEXPENDED / UNREALIZED ***** CERTIFIED	AUTHORIZED	ENCUMBRANCES	RATE
EXPENDITURES-BUDGET AND ACTUAL									
2100	ADMINISTRATION	163,176.00	163,176.00	8,675.27	112,681.08	50,494.92	50,494.92	.00	.75
	EXPENDITURES	163,176.00	163,176.00	8,675.27	112,681.08	50,494.92	50,494.92	.00	.75
REVENUES-ESTIMATED AND ACTUAL									
2100	ADMINISTRATION	143,300.00	143,300.00	5,120.68	130,425.96	12,874.04	12,874.04	.00	.99
	REVENUES	143,300.00	143,300.00	5,120.68	130,425.96	12,874.04	12,874.04	.00	.99
	INCREASE/ (DECREASE) IN FUND BALANCE	19,876.00-	19,876.00-	3,554.59-	17,744.88	37,620.88-	37,620.88-	.00	.97-
CASH ANALYSIS									
	BEGINNING BALANCE				260,228.49				
	+ CASH RECEIPTS				130,425.96				
	- CASH DISBURSEMENTS				112,681.08				
	+ ASSETS				.00				
	+ LIABILITY				.00				
	+ EQUITY				.00				
	= ENDING BALANCE				277,973.37				
ADDITIONAL ASSETS									
	TOTAL AVAILABILITY				277,973.37				

RMDSIDB2  
 BD701-03  
 B20 NC STATE BOARD OF OPTICIANS  
 28103 NC ST. BD. OF OPTICIANS

STATE OF NORTH CAROLINA GENERAL LEDGER SYSTEM  
 AGENCY MANAGEMENT BUDGET REPORT  
 FOR THE PERIOD ENDING MAY 31, 2001

PAGE: 1  
 C-GL-BD701-CERT-REPORT  
 RUN DATE: 06/23/2001  
 ATBD701

SUMMARY BY ACCOUNT

ACCOUNT	DESCRIPTION	***** B U D G E T E D ***** CERTIFIED	***** A C T U A L ***** AUTHORIZED	CURRENT-MONTH	YEAR-TO-DATE	UNEXPENDED / CERTIFIED	UNREALIZED *** AUTHORIZED	ENCUMBRANCES	RATE
EXPENDITURES-BUDGET AND ACTUAL									
531212	SPA-REG SALARIES-RECPT	64,730.00	64,730.00	4,999.67	51,139.21	13,590.79	13,590.79	.00	.86
531322	CONTR EMPL PER IRS-RECPT	9,600.00	9,600.00	700.00	6,400.00	3,200.00	3,200.00	.00	.73
531462	EPA&SPA-LONGVTY PAY-REC	893.00	893.00	.00	816.00	77.00	77.00	.00	1.00
531512	SOCIAL SEC CONTRIB-RECPT	5,822.00	5,822.00	430.38	4,430.30	1,391.70	1,391.70	.00	.83
531522	REG RETIRE CONTRIB-RECPT	6,973.00	6,973.00	356.48	3,668.80	3,304.20	3,304.20	.00	.57
531562	MED INS CONTRIB-RECPTS	5,365.00	5,365.00	375.76	4,664.76	700.24	700.24	.00	.95
531651	COMPENSATION TO BOARD ME	7,000.00	7,000.00	300.00	4,200.00	2,800.00	2,800.00	.00	.65
531XXX	PERSONAL SERVICES	100,383.00	100,383.00	7,162.29	75,319.07	25,063.93	25,063.93	.00	.82
532110	LEGAL SERVICES	10,000.00	6,050.00	.00	.00	10,000.00	6,050.00	.00	.00
532120	FINAN/AUDIT SERVICES	1,580.00	1,580.00	.00	1,295.00	285.00	285.00	.00	.89
532170	ADMIN SERVICES	1,734.00	5,684.00	.00	5,375.93	3,641.93	308.07	.00	1.03
532186	SECURITY SERVICE AGREE	100.00	100.00	.00	.00	100.00	100.00	.00	.00
532300	REPAIR SERVICE	1,000.00	1,000.00	.00	541.48	458.52	458.52	.00	.59
532400	MAINTENANCE AGREEMENTS	400.00	400.00	.00	.00	400.00	400.00	.00	.00
532500	RENTAL / LEASES	12,339.00	12,339.00	43.20	11,934.20	404.80	404.80	.00	1.06
532700	TRAVEL/OTHER EMPLOYEE EX	20,200.00	20,200.00	915.97	9,526.65	10,673.35	10,673.35	.00	.51
532800	COMMUNICATION / DATA PRO	8,950.00	8,950.00	268.53	6,323.30	2,626.70	2,626.70	.00	.77
532900	OTHER SERVICES	830.00	830.00	52.00	256.00	574.00	574.00	.00	.34
532XXX	PURCHASED SERVICES	57,133.00	57,133.00	1,279.70	35,252.56	21,880.44	21,880.44	.00	.67
533100	GENERAL ADMIN SUPPLIES	3,300.00	3,300.00	227.28	1,783.03	1,516.97	1,516.97	.00	.59
533XXX	SUPPLIES	3,300.00	3,300.00	227.28	1,783.03	1,516.97	1,516.97	.00	.59
534500	EQUIPMENT	1,500.00	1,500.00	.00	296.42	1,203.58	1,203.58	.00	.22
534XXX	PROPERTY, PLANT & EQUIP	1,500.00	1,500.00	.00	296.42	1,203.58	1,203.58	.00	.22
535600	ASSET/OTHER ADJUSTMENTS	10.00	10.00	.00	.00	10.00	10.00	.00	.00
535800	OTHER ADMIN EXPENSES	750.00	750.00	.00	.00	750.00	750.00	.00	.00
535XXX	OTHER EXPENSES & ADJUST	760.00	760.00	.00	.00	760.00	760.00	.00	.00
538010	DEPENDENT CARE-OP TFR	100.00	100.00	6.00	30.00	70.00	70.00	.00	.33
538XXX	INTRAGOVERNMENTAL TRANS	100.00	100.00	6.00	30.00	70.00	70.00	.00	.33
TOTAL NON-SALARY ITEMS		62,793.00	62,793.00	1,512.98	37,362.01	25,430.99	25,430.99	.00	.65
EXPENDITURES		163,176.00	163,176.00	8,675.27	112,681.08	50,494.92	50,494.92	.00	.75

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STATE OF NORTH CAROLINA GENERAL LEDGER SYSTEM  
 AGENCY MANAGEMENT BUDGET REPORT  
 FOR THE PERIOD ENDING MAY 31, 2001

PAGE: 2  
 C-GL-BD701-CERT-REPORT  
 RUN DATE: 06/23/2001  
 ATBD701

SUMMARY BY ACCOUNT

ACCOUNT	DESCRIPTION	***** B U D G E T E D *****	***** A C T U A L *****	***** UNEXPENDED / UNREALIZED *****	CERTIFIED	AUTHORIZED	ENCUMBRANCES	RATE
REVENUES-ESTIMATED AND ACTUAL								
433110	INT/DIV ON INVESTMENTS	12,800.00	12,800.00	1,370.68	14,770.51	1,970.51-	1,970.51-	1.26
434190	OTHER SALES & SERVICES	300.00	300.00	55.00	580.00	280.00-	280.00-	2.11
434310	SALE OF PUBLICATIONS	200.00	200.00	10.00	140.00	60.00	60.00	.76
434320	SALE OF SURPLUS PROPERTY	.00	.00	.00	10.45	10.45-	10.45-	***
435100	BSNS LICENSE FEES	100,000.00	100,000.00	2,610.00	90,385.00	9,615.00	9,615.00	.99
435300	CERTIFICATION FEES	23,500.00	23,500.00	200.00	19,175.00	4,325.00	4,325.00	.89
435500	FINES,PENAL, ASSESS FEE	2,000.00	2,000.00	150.00	2,950.00	950.00-	950.00-	1.61
435900	OTHER LIC,FEES/PERMITS	4,500.00	4,500.00	725.00	2,325.00	2,175.00	2,175.00	.56
437990	OTHER MISC. REVENUES	.00	.00	.00	90.00	90.00-	90.00-	***
REVENUES		143,300.00	143,300.00	5,120.68	130,425.96	12,874.04	12,874.04	.00 .99
INCREASE/ (DECREASE) IN FUND BALANCE		19,876.00-	19,876.00-	3,554.59-	17,744.88	37,620.88-	37,620.88-	.00 .97-
CASH ANALYSIS								
BEGINNING BALANCE					260,228.49			
+ CASH RECEIPTS					130,425.96			
- CASH DISBURSEMENTS					112,681.08			
+ ASSETS					.00			
+ LIABILITY					.00			
+ EQUITY					.00			
= ENDING BALANCE					277,973.37			
ADDITIONAL ASSETS								
TOTAL AVAILABILITY					277,973.37			

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 BD701-03  
 B20 NC STATE BOARD OF OPTICIANS  
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 2100 ADMINISTRATION

STATE OF NORTH CAROLINA GENERAL LEDGER SYSTEM  
 AGENCY MANAGEMENT BUDGET REPORT  
 FOR THE PERIOD ENDING MAY 31, 2001  
 DETAIL REPORT BY FUND

PAGE: 1  
 C-GL-BD701-CERT-REPORT  
 RUN DATE: 06/23/2001  
 ATBD701

ACCOUNT	DESCRIPTION	CERTIFIED	AUTHORIZED	CURRENT-MONTH	YEAR-TO-DATE	CERTIFIED	AUTHORIZED	ENCUMBRANCES	RATE
EXPENDITURES-BUDGET AND ACTUAL									
531212	SPA-REG SALARIES-RECPT	64,730.00	64,730.00	4,999.67	51,139.21	13,590.79	13,590.79	.00	.86
531322	CONTR EMPL PER IRS-RECPT	9,600.00	9,600.00	700.00	6,400.00	3,200.00	3,200.00	.00	.73
531462	EPA&SPA-LONGVTY PAY-REC	893.00	893.00	.00	816.00	77.00	77.00	.00	1.00
531512	SOCIAL SEC CONTRIB-RECPT	5,822.00	5,822.00	430.38	4,430.30	1,391.70	1,391.70	.00	.83
531522	REG RETIRE CONTRIB-RECPT	6,973.00	6,973.00	356.48	3,668.80	3,304.20	3,304.20	.00	.57
531562	MED INS CONTRIB-RECPTS	5,365.00	5,365.00	375.76	4,664.76	700.24	700.24	.00	.95
531651	COMPENSATION TO BOARD ME	7,000.00	7,000.00	300.00	4,200.00	2,800.00	2,800.00	.00	.65
531XXX	PERSONAL SERVICES	100,383.00	100,383.00	7,162.29	75,319.07	25,063.93	25,063.93	.00	.82
532110	LEGAL SERVICES	10,000.00	6,050.00	.00	.00	10,000.00	6,050.00	.00	.00
532120	FINAN/AUDIT SERVICES	1,580.00	1,580.00	.00	1,295.00	285.00	285.00	.00	.89
532170	ADMIN SERVICES	1,734.00	5,684.00	.00	5,375.93	3,641.93	308.07	.00	1.03
532186	SECURITY SERVICE AGREE	100.00	100.00	.00	.00	100.00	100.00	.00	.00
532300	REPAIR SERVICE	1,000.00	1,000.00	.00	541.48	458.52	458.52	.00	.59
532400	MAINTENANCE AGREEMENTS	400.00	400.00	.00	.00	400.00	400.00	.00	.00
532500	RENTAL / LEASES	12,339.00	12,339.00	43.20	11,934.20	404.80	404.80	.00	1.06
532700	TRAVEL/OTHER EMPLOYEE EX	20,200.00	20,200.00	915.97	9,526.65	10,673.35	10,673.35	.00	.51
532800	COMMUNICATION / DATA PRO	8,950.00	8,950.00	268.53	6,323.30	2,626.70	2,626.70	.00	.77
532900	OTHER SERVICES	830.00	830.00	52.00	256.00	574.00	574.00	.00	.34
532XXX	PURCHASED SERVICES	57,133.00	57,133.00	1,279.70	35,252.56	21,880.44	21,880.44	.00	.67
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535600	ASSET/OTHER ADJUSTMENTS	10.00	10.00	.00	.00	10.00	10.00	.00	.00
535800	OTHER ADMIN EXPENSES	750.00	750.00	.00	.00	750.00	750.00	.00	.00
535XXX	OTHER EXPENSES & ADJUST	760.00	760.00	.00	.00	760.00	760.00	.00	.00
538010	DEPENDENT CARE-OP TFR	100.00	100.00	6.00	30.00	70.00	70.00	.00	.33
538XXX	INTRAGOVERNMENTAL TRANS	100.00	100.00	6.00	30.00	70.00	70.00	.00	.33
TOTAL NON-SALARY ITEMS		62,793.00	62,793.00	1,512.98	37,362.01	25,430.99	25,430.99	.00	.65
EXPENDITURES		163,176.00	163,176.00	8,675.27	112,681.08	50,494.92	50,494.92	.00	.75

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STATE OF NORTH CAROLINA GENERAL LEDGER SYSTEM  
 AGENCY MANAGEMENT BUDGET REPORT  
 FOR THE PERIOD ENDING MAY 31, 2001

PAGE: 2  
 C-GL-BD701-CERT-REPORT  
 RUN DATE: 06/23/2001  
 ATBD701

DETAIL REPORT BY FUND

ACCOUNT	DESCRIPTION	***** B U D G E T E D ***** CERTIFIED	***** A C T U A L ***** AUTHORIZED	CURRENT-MONTH	YEAR-TO-DATE	UNEXPENDED / CERTIFIED	UNREALIZED *** AUTHORIZED	ENCUMBRANCES	RATE
REVENUES-ESTIMATED AND ACTUAL									
433110	INT/DIV ON INVESTMENTS	12,800.00	12,800.00	1,370.68	14,770.51	1,970.51-	1,970.51-		1.26
434190	OTHER SALES & SERVICES	300.00	300.00	55.00	580.00	280.00-	280.00-		2.11
434310	SALE OF PUBLICATIONS	200.00	200.00	10.00	140.00	60.00	60.00		.76
434320	SALE OF SURPLUS PROPERTY	.00	.00	.00	10.45	10.45-	10.45-		***
435100	BSNS LICENSE FEES	100,000.00	100,000.00	2,610.00	90,385.00	9,615.00	9,615.00		.99
435300	CERTIFICATION FEES	23,500.00	23,500.00	200.00	19,175.00	4,325.00	4,325.00		.89
435500	FINES,PENAL, ASSESS FEE	2,000.00	2,000.00	150.00	2,950.00	950.00-	950.00-		1.61
435900	OTHER LIC,FEES/PERMITS	4,500.00	4,500.00	725.00	2,325.00	2,175.00	2,175.00		.56
437990	OTHER MISC. REVENUES	.00	.00	.00	90.00	90.00-	90.00-		***
REVENUES		143,300.00	143,300.00	5,120.68	130,425.96	12,874.04	12,874.04	.00	.99
INCREASE/(DECREASE) IN FUND BALANCE									
		19,876.00-	19,876.00-	3,554.59-	17,744.88	37,620.88-	37,620.88-	.00	.97-

CASH ANALYSIS

BEGINNING BALANCE	260,228.49
+ CASH RECEIPTS	130,425.96
- CASH DISBURSEMENTS	112,681.08
+ ASSETS	.00
+ LIABILITY	.00
+ EQUITY	.00
= ENDING BALANCE	277,973.37

ADDITIONAL ASSETS

TOTAL AVAILABILITY	277,973.37
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## **BD 702**

See the following BD 702 Report

RMDSID06  
 BD702-01  
 060 OFFICE OF THE STATE AUDITOR  
 BUDGET CODE: 13300

STATE OF NORTH CAROLINA GENERAL LEDGER SYSTEM  
 MONTHLY REPORT ON APPROPRIATIONS AND ALLOTMENTS  
 FOR THE PERIOD ENDING MAY 31, 2001

PAGE: 1  
 C-GL-BD702-REPORT-CV1  
 RUN DATE: 06/15/2001

	BUDGET	UNALLOTTED	ALLOTTED	CURRENT MONTH	QUARTER TO DATE	YEAR TO DATE	UNEXPENDED
EXPENDITURES	14,943,093.00	2,099,154.47	12,843,938.53	1,158,574.85	2,395,584.47	12,243,992.74	2,699,100.26
REVENUES	2,612,210.00	160,233.84-	2,772,443.84	330,468.45	409,533.11	2,586,446.69	25,763.31
EXCESS OF EXPENDITURES OVER (UNDER) REVENUES PER BD701	12,330,883.00	2,259,388.31	10,071,494.69	828,106.40	1,986,051.36	9,657,546.05	2,673,336.95

ANALYSIS OF CASH

BEGINNING CASH IN ALLOTMENT ACCOUNT	42,055.04	872,128.49	.00
ADD:			
ALLOTMENT/REVISIONS	1,200,000.00	2,400,000.00	12,094,204.00
LESS:			
REVERSIONS - 9002X	.00	872,128.49	2,022,709.31
EXCESS PER BD701	828,106.40	1,986,051.36	9,657,546.05

INCREASE/DECREASE IN ASSETS/LIABILITIES/EQUITY:

NET ASSETS/LIABILITIES/EQUITY	.00	.00	.00
ENDING CASH IN ALLOTMENT ACCOUNT	413,948.64	413,948.64	413,948.64
UNEXPENDED APPROPRIATION			2,673,336.95

QUARTERLY INFORMATION:

	ALLOTMENT	CURRENT MONTH	QUARTER TO DATE	UNEXPENDED QTD	ENCUMBRANCES	UNENCUMBERED
EXPENDITURES	3,000,000.00	1,158,574.85	2,395,584.47	604,415.53	407,803.12	196,612.41
RECEIPTS	600,000.00	330,468.45	409,533.11	190,466.89	.00	190,466.89
ASSETS/LIABILITIES/EQUITY		.00	.00	.00		
NET ALLOTMENT	2,400,000.00	828,106.40	1,986,051.36	413,948.64	407,803.12	6,145.52

## Chart of Accounts

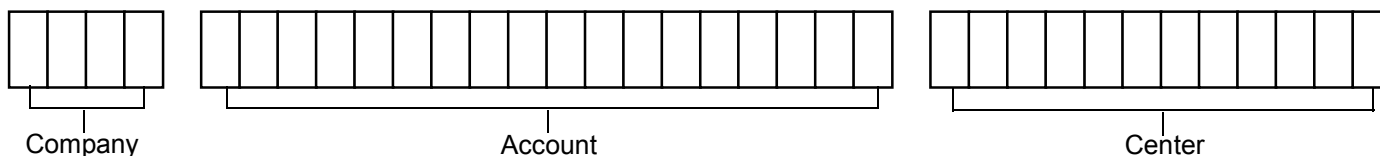
### Overview

- The NCAS Uniform Chart of Accounts is designed to ensure consistent financial management and accountability of the State's resources.
- A flexible accounting key structure is used to ensure uniformity. It also provides fund, object, budgetary, and GAAP data elements for central and agency recording and reporting requirements through its 34-character structure.
- Agencies are allowed flexibility in the key field named 'CENTER' to define their reporting needs to meet operational requirements. The Office of the State Controller (OSC) will assist agencies during the implementation stage to format an efficient center configuration.
- The NCAS Chart of Accounts and all policy related to the chart is maintained by OSC. An agency is allowed to validate its account against a master NCAS account table. This allows for a real-time validation of account/center combinations.
- The NCAS Uniform Chart of Accounts (Master Account Table) is controlled and updated by the Office of the State Controller. Any additions or revisions to the NCAS Uniform Chart of Accounts are directed to **OSC's NCAS Accounting Control** section. These revision requests are then reviewed to ensure uniformity and consistency with the NCAS Uniform Chart of Accounts.

### NCAS Financial Key

The Chart of Accounts is the financial key of the NCAS. It is organized into three main segments in the accounting key:

#### NCAS ACCOUNTING KEY



## ***NOTES***

### **Company**

- Four-position field
- System Balanced by Company
- Defines Financial Reporting Entity and GAAP Fund Type

### **Account**

- Eighteen Position Field (Eleven Currently Used)
- Details Accounting Information
- Classifies Revenues, Expenditures, and Balance Sheet Information
- Identifies Account Type, Account Subtype, Statewide Object, and Subaccount
- Fiscal Year Numbers May Also Be Included

### **Center**

- Twelve Position Field (First Four Positions Contain Budget Fund)
- Cost Center and Other Reporting Information

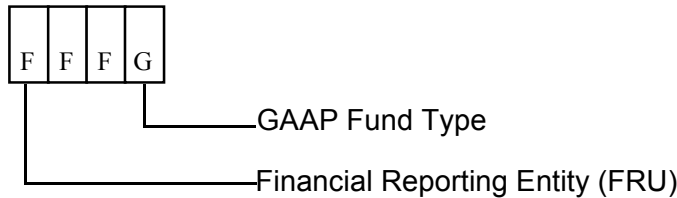
\* The term 'financial key' is known by other names:

- Coding Scheme
- Financial Distribution
- Accounting Distribution
- Charge Codes
- DAS → Fund, Object, RCC, FRC

## COMPANY

## NOTES

The Company is the first recording element in the Chart of Accounts. The NCAS is balanced at the company level. A company defines a unique GAAP Fund Type within a Financial Reporting Entity (department/agency).



### ***Financial Reporting Entity***

The first three positions of the Company are the financial reporting entity identifier. These numbers are assigned by OSC and designate the principle departments/agencies as defined by North Carolina General Statute 143A. The third position allows large agencies to further define their financial reporting entities.

### ***GAAP Fund Type***

The last position of the Company identifies a unique general fund type. Each fund type is established for the purpose of identifying specific activities as prescribed by the Generally Accepted Accounting Principles (GAAP). The major fund types are:

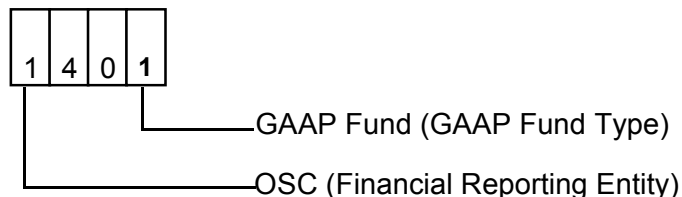
Major GAAP fund types:

1. General
2. Special Revenue
3. Debt Service
4. Capital Projects
5. Enterprise
6. Expendable Trust
7. Internal Service
8. Non-expendable Trust
9. Pension
10. Agency

## NOTES

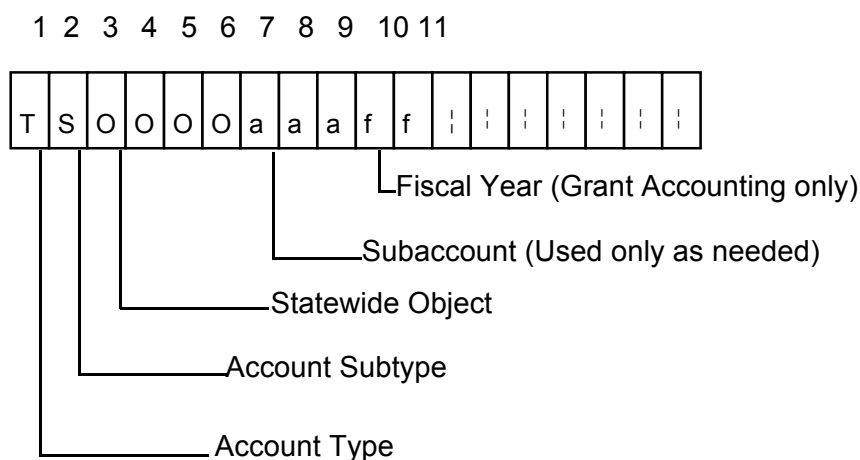
### Example

An example of a company number for OSC is 1401. OSC's financial reporting entity identifier is "140." The GAAP fund type for the general fund is represented by the bolded "1."



## ACCOUNT

The Account is the next segment in the Chart of Accounts. It describes the purpose of an expenditure, the type of revenues received, and the balance sheet accounts required for GAAP accounting. Eleven positions of the account are currently being used for the NCAS. The NCAS account is identified as follows:



ACCOUNT is divided into five identifiers:

- Account Type (Position 1)
- Account Subtype (Position 2)
- Statewide Object (Positions 3-6)
- Subaccount (Positions 7-9) ← (Optional)
- Fiscal Year (Grant Accounting Only) (Positions 10-11)

The first nine positions represent the NCAS account numbers. Positions 10 and 11 are reserved for a grant fiscal year indicator (where year 1991 becomes 91). For non-grant accounting functions, positions 10 and 11 are blank. The last seven positions are also left blank. They are reserved for future use of further detail and are not currently required.

## NOTES

	Types	Normal Balance	Processing Class
1	Assets	Debit	1
2	Liabilites	Credit	2
3	Fund Equity and Other Credits	Credit	3
4	Revenues	Credit	4
5	Expenditures	Debit	5
6	Budget (Revenues)	Debit	6
7	Budget (Expenditures	Credit	7
8	Purchase Order Encumbrances	Debit	2
9	Reserved for Suspense Accounts	Zero	3
0	Accounts Payable Encumbrances	Debit	2

1 2 3 4 5 6 7 8 9 10 11

5	S	O	O	O	O	a	a	a	f	f	:	:	:	:	:	:	:
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

NCAS Training.11

## NOTES

### LIFE CYCLE OF AN EXPENDITURE

"Account type 7" (Budgeted Expenditure), "Account type 8" (PO Encumbrance), "Account type 0" (AP Encumbrance) and "Account type 5" (Actual Expenditure) represent the stages of an expenditure or expense in NCAS.

#### **Budgeted Expenditure (Account Type 7)**

To establish a budget for an expenditure, an "Account type 5" is entered into the NCAS through the Budgetary Control module. A system accounting rule programmatically changes the "Account type 5" entered to an "Account type 7" representing a budgeted expenditure. Only the "Account type 7" transaction is recorded in the General Ledger.

#### **Purchase Order Encumbrance (Account Type 8)**

To establish an encumbrance, an "Account type 5" is entered in the purchasing module. When the Purchase Order is established, the "Account type 5" is programmatically converted to an "Account type 8" (purchase order encumbrance) by a system accounting rule. Only the "Account type 8" transaction is recorded in the General Ledger.

#### **Accounts Payable Encumbrance (Account Type 0)**

When the invoice is entered or displayed in the accounts payable module, an "Account type 5" is associated with the transaction amount. If a purchase order has been previously entered for this invoice, an accounting rule liquidates the "Account type 8" purchase order encumbrance and records an "Account type 0" (AP encumbrance). Account types "8" and "0" transactions are recorded in the General Ledger.

#### **Actual Expenditure (Account Type 5)**

When the check is produced, the "Account type 0" (AP encumbrance) is liquidated and the actual expenditure, "Account type 5" is recorded. Account types "0" and "5" transactions are recorded in the General Ledger.

Thus **Account types 7, 8, 0, and 5** are the progression of an expenditure from the budget, to the purchase order stage, to a payable encumbrance and finally to an actual expenditure.



## Account Subtype

## NOTES

Account subtype indicates financial and budgetary reporting requirements. The following is a list of account subtypes which are valid for each account type:

Account Type (Position 1)	Account Subtype (Position 2)
1,2	1 Current 2 Non-current 7 Inter-company
3	1 Contributed Capital 2 Fund Balance 3 Retained Earnings 4 Investment in Property 9 Thirteenth Month Reversal
4,5,8,0	3 Actual
5,8,0	9 Consumption
6	3 Authorized Budgeted Revenues 5 Life-to-Date Budgeted Revenues 8 Certified Budgeted Revenues
7	3 Authorized Budgeted Expenditures 5 Life-to-Date Budgeted Expenditures 8 Certified Budgeted Expenditures 9 Consumption

## Examples

5	3	0	0	0	0	a	a	a	f	f										
---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--

Actual (Account Subtype)  
Expenditure (Account Type)

7	3	0	0	0	0	a	a	a	f	f										
---	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--

Authorized Budget (Account Subtype)  
Budgeted Expenditure (Account Type)

## NOTES

### ***Establishing Account Types in the Chart of Accounts***

When establishing the Chart of Accounts, all account types for a specific statewide object must be established. These are referred to as account type families in the NCAS.

When establishing a new expenditure account, the following family of accounts is used in the NCAS Chart of Accounts:

- 783110 - Office Supplies (Certified Budgeted Expenditure)
- 733110 - Office Supplies (Authorized Budgeted Expenditure)
- 833110 - Office Supplies (PO Encumbrance)
- 033110 - Office Supplies (AP Encumbrance)
- 533110 - Office Supplies (Actual Expenditure)

When establishing a new revenue account, the following family of accounts is used in the NCAS Chart of Accounts:

- 685100- Business License Fees (Certified Budgeted Revenues)
- 435100-Business License Fees (Actual Revenue)
- 635100- Business License Fees (Authorized Budgeted Revenues)

### ***Statewide Objects***

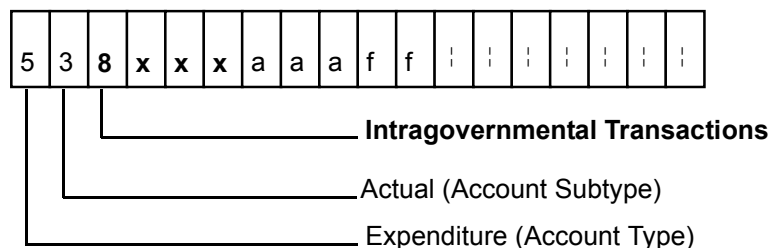
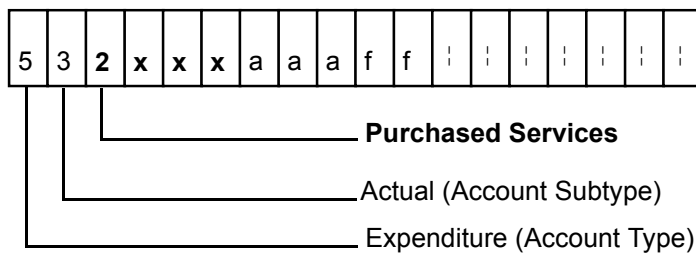
The next segment of the Account contains the Statewide Object. The following is a list of statewide object categories (groups) which are valid for each account type:

Account Type (Position 1)	Account Subtype (Position 3)
1	<b>1xxx</b> Cash, Cash Equivalents and Pooled Cash <b>2xxx</b> Investments <b>3xxx</b> Receivables <b>4xxx</b> Interfund Receivables <b>5xxx</b> Notes Receivables <b>6xxx</b> Inventories <b>7xxx</b> Fixed Assets <b>8xxx</b> Long-Term Obligation Debits <b>9xxx</b> Other Assets

## NOTES

Account Type (Position 1)	Account Subtype (Position 3)
2	<b>1xxx</b> Accounts, Payable and Accrued Liabilities <b>2xxx</b> Interfund Payables <b>3xxx</b> Notes Payables <b>4xxx</b> Capital Leases Payable <b>5xxx</b> Benefits and Claims Payable <b>6xxx</b> Bonds and Interest Payable <b>7xxx</b> Deposits Payable <b>8xxx</b> Deferred Credits <b>9xxx</b> Other Liabilities
4,6	<b>1xxx</b> Tax Revenues <b>2xxx</b> Grants <b>3xxx</b> Investment Income <b>4xxx</b> Sales, Service, and Rentals <b>5xxx</b> Fees, Licenses, and Fines <b>6xxx</b> Contributions and Donations <b>7xxx</b> Miscellaneous <b>8xxx</b> Intragovernmental Transactions <b>9xxx</b> Budgetary Accounts
5,7,8,0	<b>1xxx</b> Personal Services <b>2xxx</b> Purchased Services <b>3xxx</b> Supplies <b>4xxx</b> Property, Plant and Equipment <b>5xxx</b> Other Expenses and Adjustments <b>6xxx</b> Aid and Public Assistance <b>7xxx</b> Reserves <b>8xxx</b> Intragovernmental Transactions <b>9xxx</b> Budgetary Accounts

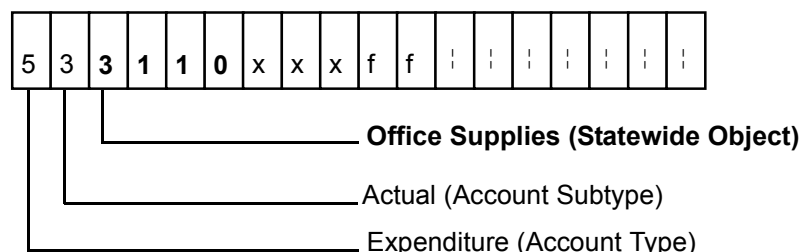
### Examples



## NOTES

The four position statewide object numbers and descriptions are standard, and validation to the NCAS Uniform Chart of Accounts is controlled by the OSC. Additions to the Uniform Chart of Accounts will require review and approval by the OSC.

### Examples



### Subaccount

Positions 7-9 make up the subaccount and are used to further define the statewide object definition, if needed. Since validation to the NCAS Uniform Chart of Accounts is controlled by OSC, requests for entries to the subaccount are required to be submitted for review and approval by OSC.

### Fiscal Year

The next two positions identify the fiscal year. The fiscal year is only included for grant accounts. If the fiscal year is used with an account, positions 7, 8, and 9 must be either identify a subaccount or be all zeros.

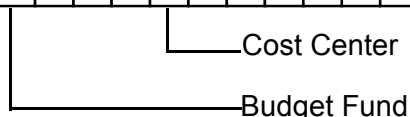
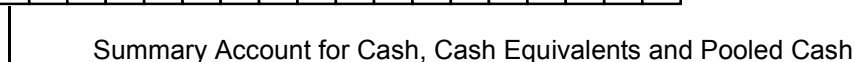
### System Defined Accounts

"Account type 9" is used to represent NCAS/DBS **system defined accounts**.

These **system defined accounts** are used to establish a **suspense account**, which for NCAS is "999999999999." The system generates entries to this account when it encounters errors in posting.

These **system defined accounts** are also used to establish summary accounts. These summary accounts are used to obtain on-line summary information and facilitate reporting. Summary accounts are defined in the NCAS as "999999999999," with account positions 17 and 18 containing the processing class and the first position of the statewide object. Summary accounts are used with summary centers.

## NOTES



The summary center, 999999999999, is used with summary accounts. Summary account/centers provide online summary information and facilitate reporting.

## **NOTES**

### ***Account-Center Combinations***

After the accounts and centers have been defined, all possible combinations of accounts to centers must be established. An entry posted to an invalid account-center relationship will be held in a suspense account.

The Company Fund Table is used to associate each company, fund number (Positions 1-4 of center), and fiscal year with the following:

- Budget code
- Governmental Accounting Standards Board (GASB) number
- Fund Equity account (for closing revenues and expenditures at year end)

The fund must be recorded by the OSC in the Company Fund Table in order to be used by agencies. The information for each company contained in the Company Fund Table can be referenced in the Master Table List report (C-U-GL-MASTER-TABLE-LIST) in the GLPUBLIC library in IE.

The Company Center Table is used to associate a center to a Catalog of Federal Domestic Assistance (CFDA) number. In addition to the CFDA number, this table also records the CFDA description and federal participation rate.